VICTOR KHANYE LOCAL MUNICIPALITY

APPROVAL:

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2026/2027 FINANCIAL YEAR

The Service Delivery and Budget Implementation Plan (SDBIP) serves as a "contract" between the Council, the administration and the community, expressing the goals and objectives set by the Council as quantifiable outcomes that can be implemented by the administration over the next twelve (12) months. It provides the basis for measuring performance in service delivery against pre-determined targets as well as the implementation levels of the Budget for the 2026/2027 Financial Year.

The attached Service Delivery and Budget Implementation Plan (SDBIP) for the 2026/2027 Financial Year, in terms of Section 53(1)(c) of the Municipal Finance Management Act, 2003 Act 56 of 2003), is hereby approved for implementation by the administration.

TM MASHABELA **MUNICIPAL MANAGER**	26/06/2026 **DATE**
CLLR KV BUDA **EXECUTIVE MAYOR**	26/6/2026 **DATE**

VICTOR KHANYE LOCAL MUNICIPALITY

"A repositioned municipality for a better and sustainable service delivery for all"

2026/2027

Service Delivery Budget Implementation Plan

Table of Contents

MUNICIPAL MANAGER'S QUALITY CERTIFICATE AND MAYOR'S APPROVAL

A) MUNICIPAL MANAGER'S QUALITY CERTIFICATE

Section 69(1) of the local government: Municipal Finance Management Act No. 56 of 2003 states that the accounting officer of the respective municipality is responsible for implementing the Municipality's approved budget, including all reasonable steps to ensure:

- That spending of funds is in accordance with municipal budget and is reduced as necessary when revenue is anticipated to be less than the projected in the budget or in the service delivery budget and implementation plan.

- That revenue and expenditure are properly monitored.

In developing a good performance management tool for the municipality, the IDP, Budget and Service Delivery Budget and Implementation Plan are developed in order to put into effect the budget. The SDBIP is a monitoring and implementation tool that is vital link between the Mayor, Council and Administration as it facilitates the process for holding management accountable for its performance.

I, Mr. TM Mashabela, in my capacity as the Municipal Manager of Victor Khanye Municipality, submit the Top Layer Service Delivery and Budget Implementation Plan (SDBIP) for the 2026/27 financial year for approval by the Executive Mayor. The SDBIP has been prepared in terms of the stipulated requirements as documented in the Local Government: Municipal Finance Management Act, No 56 of 20023 and regulations made under the Act.

26/06/2026

Mr. TM Mashabela
Municipal Manager

B) MAYOR'S APPROVAL

As the Executive Mayor of Victor Khanye Local Municipality, I hereby approve the 2026/27 Service Delivery and Budget Implementation Plan in accordance with Section 53 (1) of the Municipal Finance Management Act 56 of 2003, which reads, "*The Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget*".

Section 1 of the Municipal Finance Management Act (56 of 2003) defines the SDBIP as:

"A detailed plan approved by the Mayor of a Municipality's delivery of services and execution of its annual budget and which must include (as part of the top layer) the following:

(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".

The Municipality is committed to service delivery and thus contributing towards addressing the key priority issues through the implementation of the 2026/2027 SDBIP. The Municipality has through its 2024/25 Annual and 2025/26 Mid-term performance assessments, has put together strategies that will ensure that challenges faced in the 2024/25 financial year are overcome and redressed in the upcoming financial year, in return this will ensure adequate, efficient, and effective service delivery for the people of Victor Khanye.

We are looking forward to working hand in hand with all our stakeholders in ensuring that all objectives, strategies and programmes documented in this SDBIP are obtained and achieved within the set timeframes.

Cllr KV Buda
Executive Mayor

2. 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 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 mayor, councillor's, municipal manager, senior managers and community."

3. 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 Victor Khanye Local Municipality:

1. Monthly projections of revenue to be collected by source.
2. Monthly projections of expenditure (operating and capital) and revenue for each vote.
3. Quarterly projections of service delivery targets and performance indicators for each vote.
4. Detailed capital works plan broken down by ward over three years.

4. METHODOLOGY AND CONTENT

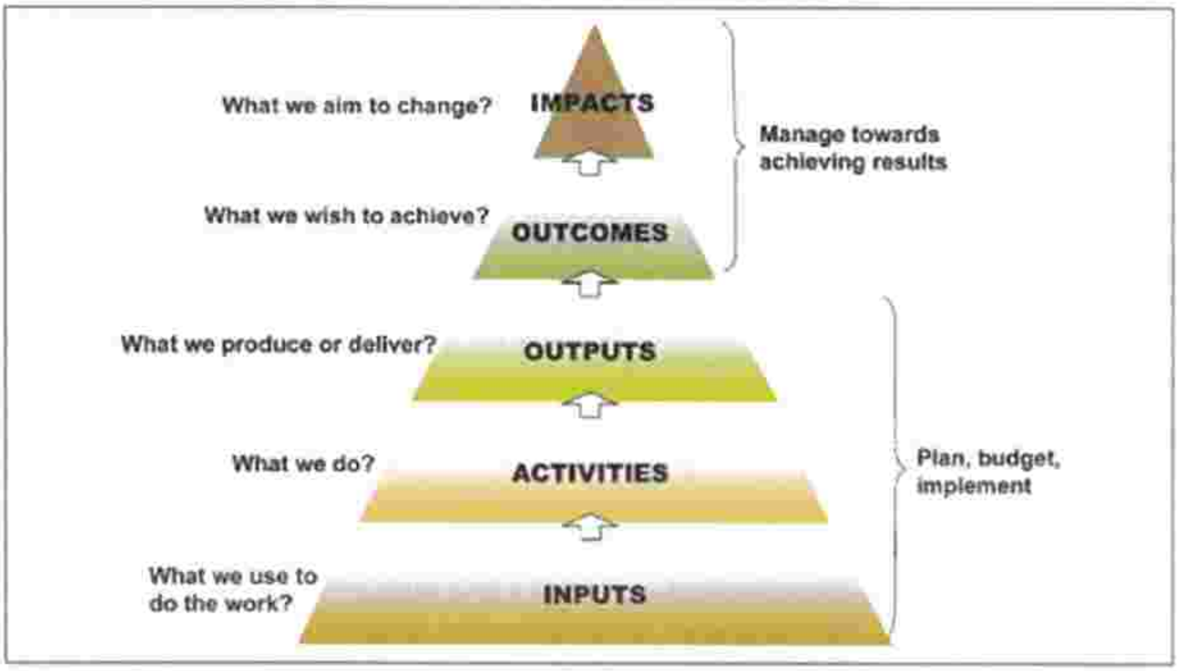
The development of the SDBIP was influenced by the Priorities, Strategic Objectives, Programme Objectives and Strategies contained in the IDP ensuring progress towards the achievement thereof. The SDBIP of the Victor Khanye Local Municipality is aligned to the Key Performance Areas (KPAs) as prescribed 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 the National Treasury, as contained in the Framework for Managing Programme Performance Information[1] (FMPPI) That was published in May 2007. The accompanying figure is an extract from the FMPPI.

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 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 the required budget as well as appropriate human resources, furniture, and equipment (inputs). This process was used to prioritise projects, capital items to be acquired, and the personnel budget.

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



The strategies of the municipality, which are linked to 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 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 outputs per directorate and will be contained in the directorates' SDBIPs.

5. VISION AND MISSION

The strategic vision of the organisation establishes the long-term goal that the Municipality wants to achieve. Victor Khanye Local Municipality's vision is one that remains steadfast on its commitment to deliver on its mandate as contained in its vision statement. The vision developed by the Municipality is striving to be:

"A repositioned municipality for a better and sustainable service delivery for all"

A mission statement reflects the way in which the municipality will conduct its everyday tasks. It describes the purpose of the municipality and the areas to focus on in order to achieve its vision. The mission addresses the objects of government as stipulated in Section 152 of the Constitution: Democratic and accountable governance, sustainable services, social and economic development, safe and healthy environment and encouraged community involvement.

This is illustrated in the mission statement of the Victor Khanye Local Municipality:

- ***Provide public value for money;***
- ***To create a conducive environment for job creation and economic growth;***
- ***To deepen democracy through public participation and communication.***

6. STRATEGIC ALIGNMENT

The SDBIP of the Victor Khanye Local Municipality is aligned to the Key Performance Areas (KPAs) as prescribed by the Performance Management Guide for Municipalities of 2001 and within the context of its vision, the following key strategic thrusts and developmental goals have been developed as reflected in the following table.

Key Performance Area	Strategic Thrust	Strategic Goal
KPA 1 - Basic Service Delivery and Infrastructure	Service Delivery	Improved provision of basic services to the residents of VKLM Improved social protection and education outcomes
KPA 2: Financial Viability and Finance Management	Financial Viability Financial Management	Improved compliance to MFMA and VKLM policy Framework
KPA 3: Institutional Development and Transformation	Organisational Development Performance Management Operational Efficiency	Improved efficiency and effective of the Municipal Administration
KPA 4: Good Governance and Public Participation	Accountability Good Governance Customer Relationship Management	Improve community confidence in the system of local government
KPA 5 : Spatial Development	Land Tenure and Spatial Development	Increase regularization of built environment
KPA 6: Local Economic Development	Economic Growth and Development	Increased economic activity and job creation

7. 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 on a monthly basis 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 and 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:
a. Revenue by source; b. Revenue by vote; c. Revenue in terms of standard classifications.	a. Expenditure by type; b. Overall expenditure: i. By vote ii. In terms of standard classifications c. Capital expenditure: i. By vote ii. In terms of standard classifications	a. Cash receipts by source b. Cash payments by type

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

MP311 Victor Khanye - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2
Revenue																
Exchange Revenue																
Service charges - Electricity		22 736	22 736	22 736	22 736	22 736	22 736	22 736	22 736	22 736	22 736	22 736	22 736	272 837	297 011	323 326
Service charges - Water		7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	86 057	94 111	102 920
Service charges - Waste Water Management		1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	14 924	15 417	15 910
Service charges - Waste Management		1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	18 996	19 622	20 250
Sale of Goods and Rendering of Services		785	785	785	785	785	785	785	785	785	785	785	785	9 422	9 733	10 044
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		13 771	13 771	13 771	13 771	13 771	13 771	13 771	13 771	13 771	13 771	13 771	13 771	165 255	170 708	176 171
Interest earned from Current and Non Current Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		142	142	142	142	142	142	142	142	142	142	142	142	1 702	1 758	1 815
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Non-Exchange Revenue																
Property rates		13 672	13 672	13 672	13 672	13 672	13 672	13 672	13 672	13 672	13 672	13 672	13 672	164 060	169 474	174 897
Surcharges and Taxes		6 333	6 333	6 333	6 333	6 333	6 333	6 333	6 333	6 333	6 333	6 333	6 333	75 993	78 500	81 012
Fines, penalties and forfeits		193	193	193	193	193	193	193	193	193	193	193	193	2 318	2 394	2 471
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	169 236	181 655	186 658
Interest		5 985	5 985	5 985	5 985	5 985	5 985	5 985	5 985	5 985	5 985	5 985	5 985	71 818	74 188	76 562
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**1 053 872**	**1 115 868**	**1 173 374**
Expenditure																
Employee related costs		19 204	19 204	19 204	19 204	19 204	19 204	19 204	19 204	19 204	19 204	19 204	19 204	230 446	241 324	252 062
Remuneration of councillors		1 060	1 060	1 060	1 060	1 060	1 060	1 060	1 060	1 060	1 060	1 060	1 060	12 723	13 932	13 053
Bulk purchases - electricity		20 512	20 512	20 512	20 512	20 512	20 512	20 512	20 512	20 512	20 512	20 512	20 512	246 145	267 979	291 533
Inventory consumed		10 312	10 312	10 312	10 312	10 312	10 312	10 312	10 312	10 312	10 312	10 312	10 312	123 741	116 486	114 284
Debt impairment		8 184	8 184	8 184	8 184	8 184	8 184	8 184	8 184	8 184	8 184	8 184	8 184	98 203	82 491	58 922
Depreciation, amortisation and impairment		4 890	4 890	4 890	4 890	4 890	4 890	4 890	4 890	4 890	4 890	4 890	4 890	38 685	60 621	62 501
Interest, Dividends and Rent on Land		3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	40 000	41 320	42 643
Contracted services		11 558	11 558	11 558	11 558	11 558	11 558	11 558	11 558	11 558	11 558	11 558	11 558	138 700	143 082	148 107
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	2 615	31 383	32 418	33 456
Operational costs		7 181	7 181	7 181	7 181	7 181	7 181	7 181	7 181	7 181	7 181	7 181	7 181	86 176	88 294	97 121
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**88 850**	**88 850**	**88 850**	**88 850**	**88 850**	**88 850**	**88 850**	**88 850**	**88 850**	**88 850**	**88 850**	**88 850**	**1 066 202**	**1 086 837**	**1 107 741**
Surplus/(Deficit)		(1 027)	(1 027)	(1 027)	(1 027)	(1 027)	(1 027)	(1 027)	(1 027)	(1 027)	(1 027)	(1 027)	(1 027)	(12 330)	29 031	65 633
Transfers and subsidies - capital (monetary allocations)		2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	29 948	32 903	33 842
Transfers and subsidies - capital (in-kind)		1 061	1 061	1 061	1 061	1 061	1 061	1 061	1 061	1 061	1 061	1 061	1 061	12 733	–	–
Surplus/(Deficit) after capital transfers & contributions		2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	30 351	61 934	99 475
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	30 351	61 934	99 475
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	30 351	61 934	99 475
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

MP311 Victor Khanye - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury		30 915	30 915	30 915	30 915	30 915	30 915	30 915	30 915	30 915	30 915	30 915	30 915	370 974	383 965	396 704
Vote 3 - Corporate Services		54	54	54	54	54	54	54	54	54	54	54	54	650	671	692
Vote 4 - Community and Social Services		232	232	232	232	232	232	232	232	232	232	232	232	2 790	677	699
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		303	303	303	303	303	303	303	303	303	303	303	303	3 640	3 761	3 881
Vote 7 - Housing		142	142	142	142	142	142	142	142	142	142	142	142	1 702	1 758	1 815
Vote 8 - Health Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		523	523	523	523	523	523	523	523	523	523	523	523	6 280	6 487	6 694
Vote 10 - Roads Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Electricity Services		29 981	29 981	29 981	29 981	29 981	29 981	29 981	29 981	29 981	29 981	29 981	29 981	359 776	395 029	423 526
Vote 12 - Water Services		16 673	16 673	16 673	16 673	16 673	16 673	16 673	16 673	16 673	16 673	16 673	16 673	200 072	213 851	226 078
Vote 13 - Waste Water Management		8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	96 575	86 669	89 437
Vote 14 - Solid Waste Management		4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	54 095	55 903	57 090
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**91 379**	**91 379**	**91 379**	**91 379**	**91 379**	**91 379**	**91 379**	**91 379**	**91 379**	**91 379**	**91 379**	**91 379**	**1 096 553**	**1 148 771**	**1 207 216**
Expenditure by Vote to be appropriated																
Vote 1 - Office of the Municipal Manager		6 635	6 635	6 635	6 635	6 635	6 635	6 635	6 635	6 635	6 635	6 635	6 635	79 625	82 486	85 265
Vote 2 - Budget and Treasury		13 428	13 428	13 428	13 428	13 428	13 428	13 428	13 428	13 428	13 428	13 428	13 428	161 141	164 074	167 692
Vote 3 - Corporate Services		2 458	2 458	2 458	2 458	2 458	2 458	2 458	2 458	2 458	2 458	2 458	2 458	29 495	31 576	32 807
Vote 4 - Community and Social Services		3 328	3 328	3 328	3 328	3 328	3 328	3 328	3 328	3 328	3 328	3 328	3 328	39 937	41 802	43 645
Vote 5 - Sport and Recreation		346	346	346	346	346	346	346	346	346	346	346	346	4 155	4 292	4 430
Vote 6 - Public Safety		5 552	5 552	5 552	5 552	5 552	5 552	5 552	5 552	5 552	5 552	5 552	5 552	66 623	68 638	70 667
Vote 7 - Housing		177	177	177	177	177	177	177	177	177	177	177	177	2 120	2 216	2 312
Vote 8 - Health Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		1 450	1 450	1 450	1 450	1 450	1 450	1 450	1 450	1 450	1 450	1 450	1 450	17 406	19 024	19 643
Vote 10 - Roads Transport		4 570	4 570	4 570	4 570	4 570	4 570	4 570	4 570	4 570	4 570	4 570	4 570	54 835	54 122	54 207
Vote 11 - Electricity Services		31 001	31 001	31 001	31 001	31 001	31 001	31 001	31 001	31 001	31 001	31 001	31 001	372 013	378 808	386 660
Vote 12 - Water Services		11 715	11 715	11 715	11 715	11 715	11 715	11 715	11 715	11 715	11 715	11 715	11 715	140 579	137 902	136 548
Vote 13 - Waste Water Management		5 550	5 550	5 550	5 550	5 550	5 550	5 550	5 550	5 550	5 550	5 550	5 550	66 602	69 496	71 523
Vote 14 - Solid Waste Management		1 612	1 612	1 612	1 612	1 612	1 612	1 612	1 612	1 612	1 612	1 612	1 612	19 341	19 492	18 862
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**87 823**	**1 053 872**	**1 073 929**	**1 094 260**
Surplus/(Deficit) before assoc.		**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**42 681**	**74 843**	**112 956**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**3 557**	**42 681**	**74 843**	**112 956**

MP311 Victor Khanye - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		30 969	30 969	30 969	30 969	30 969	30 969	30 969	30 969	30 969	30 969	30 969	30 969	371 624	384 636	397 306
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		30 969	30 969	30 969	30 969	30 969	30 969	30 969	30 969	30 969	30 969	30 969	30 969	371 624	384 636	397 306
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		678	678	678	678	678	678	678	678	678	678	678	678	8 132	6 196	6 389
Community and social services		232	232	232	232	232	232	232	232	232	232	232	232	2 790	677	693
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		303	303	303	303	303	303	303	303	303	303	303	303	3 640	3 761	3 881
Housing		142	142	142	142	142	142	142	142	142	142	142	142	1 702	1 758	1 815
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		523	523	523	523	523	523	523	523	523	523	523	523	6 280	6 487	6 694
Planning and development		523	523	523	523	523	523	523	523	523	523	523	523	6 280	6 487	6 694
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		59 210	59 210	59 210	59 210	59 210	59 210	59 210	59 210	59 210	59 210	59 210	59 210	710 517	751 452	796 731
Energy sources		29 981	29 981	29 981	29 981	29 981	29 981	29 981	29 981	29 981	29 981	29 981	29 981	359 776	395 029	423 526
Water management		16 673	16 673	16 673	16 673	16 673	16 673	16 673	16 673	16 673	16 673	16 673	16 673	200 072	213 851	226 078
Waste water management		8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	8 048	96 575	86 669	89 437
Waste management		4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	4 508	54 095	55 903	57 690
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		91 379	91 379	91 379	91 379	91 379	91 379	91 379	91 379	91 379	91 379	91 379	91 379	1 096 553	1 148 771	1 207 216
Expenditure - Functional																
Governance and administration		24 351	24 351	24 351	24 351	24 351	24 351	24 351	24 351	24 351	24 351	24 351	24 351	292 213	297 648	304 833
Executive and council		4 949	4 949	4 949	4 949	4 949	4 949	4 949	4 949	4 949	4 949	4 949	4 949	59 387	61 580	63 687
Finance and administration		19 402	19 402	19 402	19 402	19 402	19 402	19 402	19 402	19 402	19 402	19 402	19 402	232 827	236 068	241 146
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		9 403	9 403	9 403	9 403	9 403	9 403	9 403	9 403	9 403	9 403	9 403	9 403	112 835	116 949	121 053
Community and social services		3 328	3 328	3 328	3 328	3 328	3 328	3 328	3 328	3 328	3 328	3 328	3 328	39 937	41 802	43 645
Sport and recreation		346	346	346	346	346	346	346	346	346	346	346	346	4 155	4 292	4 430
Public safety		5 552	5 552	5 552	5 552	5 552	5 552	5 552	5 552	5 552	5 552	5 552	5 552	66 623	68 638	70 667
Housing		177	177	177	177	177	177	177	177	177	177	177	177	2 120	2 216	2 312
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		5 373	5 373	5 373	5 373	5 373	5 373	5 373	5 373	5 373	5 373	5 373	5 373	64 481	66 468	70 250
Planning and development		1 460	1 460	1 460	1 460	1 460	1 460	1 460	1 460	1 460	1 460	1 460	1 460	17 526	19 148	19 771
Road transport		3 758	3 758	3 758	3 758	3 758	3 758	3 758	3 758	3 758	3 758	3 758	3 758	45 092	47 394	48 490
Environmental protection		155	155	155	155	155	155	155	155	155	155	155	155	1 863	1 926	1 988
Trading services		49 723	49 723	49 723	49 723	49 723	49 723	49 723	49 723	49 723	49 723	49 723	49 723	596 672	603 772	611 605
Energy sources		31 001	31 001	31 001	31 001	31 001	31 001	31 001	31 001	31 001	31 001	31 001	31 001	372 013	378 808	386 660
Water management		12 340	12 340	12 340	12 340	12 340	12 340	12 340	12 340	12 340	12 340	12 340	12 340	148 079	146 683	146 056
Waste water management		4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	4 925	59 102	60 715	62 015
Waste management		1 457	1 457	1 457	1 457	1 457	1 457	1 457	1 457	1 457	1 457	1 457	1 457	17 478	17 566	16 874
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		88 850	88 850	88 850	88 850	88 850	88 850	88 850	88 850	88 850	88 850	88 850	88 850	1 066 202	1 086 837	1 107 741
Surplus/(Deficit) before assoc.		2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	30 351	61 934	99 475
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	2 529	30 351	61 934	99 475

MP311 Victor Khanye - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Office of the Municipal Manager Vote		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
2 - Budget and Treasury		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services Vote		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Roads Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Electricity Services Vote		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
12 - Water Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Solid Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*																
Vote 1 - Office of the Municipal Manager		154	154	154	154	154	154	154	154	154	154	154	154	1 850	1 911	1 972
Vote 2 - Budget and Treasury		42	42	42	42	42	42	42	42	42	42	42	42	500	517	533
Vote 3 - Corporate Services		38	38	38	38	38	38	38	38	38	38	38	38	450	465	480
Vote 4 - Community and Social Services Vote		17	17	17	17	17	17	17	17	17	17	17	17	200	207	213
5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		25	25	25	25	25	25	25	25	25	25	25	25	300	310	320
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Health Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development		46	46	46	46	46	46	46	46	46	46	46	46	550	568	586
Vote 10 - Roads Transport		916	916	916	916	916	916	916	916	916	916	916	916	10 997	3 711	2 132
Vote 11 - Electricity Services Vote		174	174	174	174	174	174	174	174	174	174	174	174	2 088	10 108	10 565
12 - Water Services		158	158	158	158	158	158	158	158	158	158	158	158	1 897	–	–
Vote 13 - Waste Water Management		(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6 000)	(6 314)	–
Vote 14 - Solid Waste Management		1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	17 054	16 497	19 551
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 490	29 886	27 979	36 353
Total Capital Expenditure	2	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 490	29 886	27 979	36 353

MP311 Victor Khanye - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		400	400	400	400	400	400	400	400	400	400	400	400	4 800	4 958	5 117
Executive and council		29	29	29	29	29	29	29	29	29	29	29	29	350	362	373
Finance and administration		371	371	371	371	371	371	371	371	371	371	371	371	4 450	4 597	4 744
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		42	42	42	42	42	42	42	42	42	42	42	42	500	517	533
Community and social services		17	17	17	17	17	17	17	17	17	17	17	17	200	207	213
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		25	25	25	25	25	25	25	25	25	25	25	25	300	310	320
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		796	796	796	796	796	796	796	796	796	796	796	796	9 547	2 213	586
Planning and development		46	46	46	46	46	46	46	46	46	46	46	46	550	568	586
Road transport		750	750	750	750	750	750	750	750	750	750	750	750	8 997	1 645	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		1 253	1 253	1 253	1 253	1 253	1 253	1 253	1 253	1 253	1 253	1 253	1 253	15 039	20 291	30 116
Energy sources		174	174	174	174	174	174	174	174	174	174	174	174	2 088	10 108	10 565
Water management		158	158	158	158	158	158	158	158	158	158	158	158	1 897	–	–
Waste water management		(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6 000)	(6 314)	–
Waste management		1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	1 421	17 054	16 497	19 551
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 490	29 886	27 979	36 353
Funded by:																
National Government		1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	23 948	13 894	21 684
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	1 996	23 948	13 894	21 684
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		321	321	321	321	321	321	321	321	321	321	321	321	3 850	3 977	4 104
Total Capital Funding		2 317	2 317	2 317	2 317	2 317	2 317	2 317	2 317	2 317	2 317	2 317	2 316	27 798	17 871	25 788

P311 Victor Khanye - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source															
Property rates	19 879	19 879	19 879	19 879	19 879	19 879	19 879	19 879	19 879	19 879	19 879	19 879	238 553	246 424	254 310
Service charges - electricity revenue	18 021	18 021	18 021	18 021	18 021	18 021	18 021	18 021	18 021	18 021	18 021	18 021	216 256	235 417	256 275
Service charges - water revenue	5 830	5 830	5 830	5 830	5 830	5 830	5 830	5 830	5 830	5 830	5 830	5 830	30 441	71 104	64 244
Service charges - sanitation revenue	970	970	970	970	970	970	970	970	970	970	970	970	11 641	12 025	12 410
Service charges - refuse revenue	1 235	1 235	1 235	1 235	1 235	1 235	1 235	1 235	1 235	1 235	1 235	1 235	14 817	15 306	15 795
Rental of facilities and equipment	142	142	142	142	142	142	142	142	142	142	142	142	1 702	1 759	1 815
Interest earned - external investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned - outstanding debtors	19 756	19 756	19 756	19 756	19 756	19 756	19 756	19 756	19 756	19 756	19 756	19 756	237 073	244 896	252 731
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational	13 929	13 929	13 929	13 929	13 929	13 929	13 929	13 929	13 929	13 929	13 929	13 929	167 148	171 587	158 973
Other revenue	900	900	900	900	900	900	900	900	900	900	900	900	11 799	11 799	7 341
Cash Receipts by Source	**80 702**	**80 702**	**80 702**	**80 702**	**80 702**	**80 702**	**80 702**	**80 702**	**80 702**	**80 702**	**80 702**	**80 702**	**968 428**	**1 016 204**	**1 062 600**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 630	2 630	2 630	2 630	2 630	2 630	2 630	2 630	2 630	2 630	2 630	2 670	32 036	43 011	43 527
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vat Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**83 372**	**83 372**	**83 372**	**83 372**	**83 372**	**83 372**	**83 372**	**83 372**	**83 372**	**83 372**	**83 372**	**83 372**	**1 000 464**	**1 059 215**	**1 105 625**
Cash Payments by Type															
Employee related costs	19 853	19 853	19 853	19 853	19 853	19 853	19 853	19 853	19 853	19 853	19 853	19 851	238 222	249 367	260 363
Remuneration of councillors	1 060	1 060	1 060	1 060	1 060	1 060	1 060	1 060	1 060	1 060	1 060	1 060	12 723	12 922	13 053
Finance charges	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	40 000	41 320	42 642
Bulk purchases - Electricity	20 512	20 512	20 512	20 512	20 512	20 512	20 512	20 512	20 512	20 512	20 512	20 312	246 145	257 879	261 533
	10 312	10 312	10 312	10 312	10 312	10 312	10 312	10 312	10 312	10 312	10 312	10 312	123 741	116 466	114 009
Contracted services	11 558	11 558	11 558	11 558	11 558	11 558	11 558	11 558	11 558	11 558	11 558	11 558	138 700	143 182	148 107
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	6 623	6 623	6 623	6 623	6 623	6 623	6 623	6 623	6 623	6 623	6 623	6 623	79 478	89 326	92 119
Cash Payments by Type	**73 252**	**73 252**	**73 252**	**73 252**	**73 252**	**73 252**	**73 252**	**73 252**	**73 252**	**73 252**	**73 252**	**73 251**	**879 019**	**920 382**	**962 906**
Other Cash Flows/Payments by Type															
Capital assets	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 491	2 490	29 886	27 979	36 353
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**75 742**	**75 742**	**75 742**	**75 742**	**75 742**	**75 742**	**75 742**	**75 742**	**75 742**	**75 742**	**75 742**	**75 742**	**908 905**	**948 361**	**999 259**
NET INCREASE/(DECREASE) IN CASH HELD	**7 630**	**7 630**	**7 630**	**7 630**	**7 630**	**7 630**	**7 630**	**7 630**	**7 630**	**7 630**	**7 630**	**7 630**	**91 559**	**110 854**	**106 366**
Cash/cash equivalents at the month/year begin:	12 361	19 991	27 621	35 251	42 881	50 511	58 141	65 771	73 401	81 031	88 661	96 291	12 361	103 921	214 775
Cash/cash equivalents at the month/year end:	19 991	27 621	35 251	42 881	50 511	58 141	65 771	73 401	81 031	88 661	96 291	103 921	103 921	214 775	321 141

8. 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. The high-level indicators and targets per Department follows:

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT																
Strategic Goal: Improved provision of basic services to the residents of VKLM																
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Service Delivery	Sanitation	% of new household sanitation connection inspections conducted by 30 June 2027. (GKPI)	Rw23-2022	ED:TS	1.1.	In house	0%	N/A	N/A	N/A	100% of new household sanitation connection inspections conducted	100% of new household sanitation connection inspections conducted	100% of new household sanitation connection inspections conducted	Improved sanitation provision through infrastructure	Register of paid-up new building plans applications and register of approved proposed sewer connections for new building plans
	Water	% of households water connections made for all new paid-up applications by 30 June 2027 (GKPI)		ED:TS	1.2	In house	100%	N/A	N/A	N/A	100% of households water connections made for all new paid-up applications	100% of households water connections made for all new paid-up applications	100% of households water connections made for all new paid-up applications	Improved water supply through infrastructure	Register of Work-Orders and Connection Booklets
Service Delivery	Water	Percentage of water samples compliant with SANS 241 drinking water quality standards	Rw23-2022	ED:TS	1.3	In house	97%	95% of water samples compliant with SANS 241 drinking water quality standards	95% of water samples compliant with SANS 241 drinking water quality standards	95% of water samples compliant with SANS 241 drinking water quality standards.	95% of water samples compliant with SANS 241 drinking water quality standards	95% of water samples compliant with SANS 241 drinking water quality standards	95% of water samples compliant with SANS 241 drinking water quality standards	Improved portable water supply	Copy of water quality reports

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT																
Strategic Goal: Improved provision of basic services to the residents of VKLM																
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27								
							2024/25	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Annual Target	Output Indicator	Outcome Indicator	POE
Service Delivery	Water/ Sanitation	Water Services Master Plan developed and submitted to Council by 30 June 2027	Rw30-2022	ED:TS	1.4	DBSA	New	N/A	1 Water Master Plan approved by Council by the 30th of December 2026.	N/A	N/A	1 Water Master Plan approved by Council by the 30th of December 2026.	Water Services Master Plan and WSDP developed and submitted to the Council.	Improved service delivery	Copies of Water Services Master Plan and Council Resolution.
Service Delivery	Project Management	Number of Capital projects (infrastructure) completed in terms of agreed MIG Funding.	Rw25-2022	ED:TS	1.5	R29 581 500	4	N/A	N/A	N/A	3 Capital projects (infrastructure) completed in terms of agreed MIG Funding.	3 Capital projects (infrastructure) completed in terms of agreed MIG Funding.	3 Capital projects (infrastructure) completed in terms of agreed MIG Funding.	Improved service delivery	Copies of practical completion certificates
Project Management	Project Management	% spent on the conditional MIG grant by 30 June 2027	Rw06-2022	ED:TS	1.6	R29 581 500	100%	25% spent on conditional MIG grant	50% spent on conditional MIG grant	75% spent on conditional MIG grant	100% spent on conditional MIG grant	100% spent on conditional MIG grant	100% spent on conditional MIG grant	Improved financial management	MIG expenditure report
Project Management	Project Management	Number of Capital projects (2027/28) specifications for consultants/constructors prepared and submitted to the Specification Committee by 28 February 2027	Rw06-2022 Rw06-2022	ED:TS	1.7	Incl.	50%	N/A	N/A	3 Capital projects (2027/28) specifications for consultants/constructors prepared and submitted to the Specification Committee	N/A	3 Capital projects (2027/28) specifications for consultants/constructors prepared and submitted to the Specification Committee	3 Capital projects (2027/28) specifications for consultants/constructors prepared and submitted to the Specification Committee	Improved service delivery	Copy of Specification Document and Acknowledgement of Receipt by Specification Committee Chairperson.
Project Management	Project Management	% spent on INEP grant by 30 June 2027		ED: TS	1.8	R2 088 000	100%	25% spent on INEP grant	50% spent on INEP grant	75% spent on INEP grant	100% spent on INEP grant	100% spent on INEP grant	100% spent on INEP grant	Improved financial management	INEP expenditure report

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
Strategic Goal: Improved provision of basic services to the residents of VKLM															
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Service Delivery	Supply Chain Management	Number of Capital projects (2027/28) advertised and concluded for consultants/contractors by 30 June 2027	Rw06-2022	CFO	1.9	In house	New	N/A	N/A	N/A	3 Capital projects (2027/28) advertised and concluded for consultants/contractors	3 Capital projects (2027/28) advertised and concluded for consultants/contractors	3 Capital projects (2027/28) advertised and concluded for consultants/contractors	Improved Service Delivery	Copies of the advert and appointment letters
	Improved community awareness	Number of community awareness campaigns held in terms of waste management by 30 June 2027	Wr02-2022	ED: SS	1.1.0	In house	3	1 community awareness campaign held in terms of waste management	1 community awareness campaign held in terms of waste management	1 community awareness campaign held in terms of waste management	1 community awareness campaign held in terms of waste management	4 community awareness campaigns held in terms of waste management	4 community awareness campaigns held in terms of waste management	Reduction in littering	Close-out report for each campaign, pictures, and attendance registers.

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Strategic Goal: Improved provision of basic services to the residents of VKLM

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Service Delivery	Waste Removal	Number of times refuse collection services rendered per week at Ward 1,2,3,4,5,6,7,8 and 9 (GKPI)	Wr01-2022	ED: SS	1.1.1	14 672	52	13 weekly reports on refuse collection services rendered per week at Ward 1, 2, 3, 4, 5, 6, 7, 8 and 9	13 weekly reports on refuse collection services rendered per week at Ward 1, 2, 3, 4, 5, 6, 7, 8 and 9	13 weekly reports on refuse collection services rendered per week at Ward 1, 2, 3, 4, 5, 6, 7, 8 and 9	13 weekly reports on refuse collection services rendered per week at Ward 1, 2, 3, 4, 5, 6, 7, 8 and 9	52 weekly reports on refuse collection services rendered per week at Ward 1, 2, 3, 4, 5, 6, 7, 8 and 9	52 weekly reports on refuse collection services rendered per week at Ward 1, 2, 3, 4, 5, 6, 7, 8 and 9	A Clean and healthy living environment	Refuse collection schedule and signed refuse collection monthly reports
	Electricity	% of new households connections with basic levels of electricity as per received applications by 30 June 2027 (GKPI) (excluding Eskom licenced areas)	Es02-2022	ED: TS	1.1.2	In house	100%	N/A	N/A	N/A	100% of new household connections with basic levels of electricity as per received applications	100% of new household connections with basic levels of electricity as per received applications	100% of new household connections with basic levels of electricity as per received applications	Improved lighting infrastructure	Register of Work-Orders and Connection Booklets
		Electricity Master Plan developed and approved by Council by 30 June 2027.	Es10-2022	ED:TS	1.1.3	DBSA	0	N/A	N/A	N/A	1 Electricity Master Plan developed and approved by Council	1 Electricity Master Plan developed and approved by Council	1 Electricity Master Plan developed and approved by Council	Energy availability	Copy of the Electricity Master Plan and Council Resolution.

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Strategic Goal: Improved provision of basic services to the residents of VKLM

Strategic Thrust	Programme	KPI	IDP Link	Resp: MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Service Delivery	Roads	Number of monthly reports on customer disconnections conducted due to electricity tempering submitted to MM	Es10-2022	ED:TS	1.1.4	In house	4	3 monthly reports on customer disconnections conducted due to electricity tempering submitted to MM	3 monthly reports on customer disconnections conducted due to electricity tempering submitted to MM	3 monthly reports on customer disconnections conducted due to electricity tempering submitted to MM	3 monthly reports on customer disconnections conducted due to electricity tempering submitted to MM	12 monthly reports on customer disconnections conducted due to electricity tempering submitted to MM	12 monthly reports on customer disconnections conducted due to electricity tempering submitted to MM	Curbing of illegal electricity usage report	Monthly Reports submitted to the MM
		Number of KMs of surfaced roads constructed by 30 June 2027	Rsw02-2022	ED: TS	1.1.5	Incl.	0km	N/A	N/A	N/A	500M of surfaced roads constructed	500M of surfaced roads constructed	500M of surfaced roads constructed	Improved road infrastructure	Completion/practical completion certificates
	Roads and Stormwater	Number of m² of potholes repaired and maintained in all wards by 30 June 2027	Rsw07-2022	ED: TS	1.1.6	In house	12 Reports	200m² of potholes repaired and maintained in all wards	200m² of potholes repaired and maintained in all wards	200m² of potholes repaired and maintained in all wards	200m² of potholes repaired and maintained in all wards	360m² of potholes repaired and maintained in all wards	360m² of potholes repaired and maintained in all wards	Improved roads network	Monthly pothole patching report submitted to the MM with Photographs

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Strategic Goal: Improved provision of basic services to the residents of VKLM

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Service Delivery	Roads and Storm Water	Number of kilometres of gravel roads graded by 30 June 2027	Rsw06-2022	ED: TS	1.1.7	In house	171km	45KM of gravel roads graded	45KM of gravel roads graded	45KM of gravel roads graded	45KM of gravel roads graded	180KM of gravel roads graded	180KM of gravel roads graded	Improved road and stormwater infrastructure	Road Maintenance Report signed by the MM
		Number of meters of stormwater drainage systems cleaned by 30 June 2027	Rsw10-2022	ED: TS	1.1.8	R2 192 403	147m	60M of stormwater drainage systems cleaned per quarter.	60M of stormwater drainage systems cleaned per quarter.	60M of stormwater drainage systems cleaned per quarter.	60M of stormwater drainage systems cleaned per quarter.	240M of stormwater drainage systems cleaned per quarter.	240M of stormwater drainage systems cleaned per quarter.	Improved road and stormwater Infrastructure	Monthly storm water draining systems cleaned, reports submitted to the MM
	Disaster Management	% availability of emergency response vehicles per quarter to comply with the codes of practice (SANS 10090)	Dm02-2022	ED: SS	1.1.9	1 400	72%	80% availability of emergency response vehicles per quarter to comply to the codes of practice (SANS 10090)	80% availability of emergency response vehicles per quarter to comply to the codes of practice (SANS 10090)	80% availability of emergency response vehicles per quarter to comply to the codes of practice (SANS 10090)	80% availability of emergency response vehicles per quarter to comply to the codes of practice (SANS 10090)	80% availability of emergency response vehicles per quarter to comply to the codes of practice (SANS 10090)	80% availability of emergency response vehicles per quarter to comply to the codes of practice (SANS 10090)	Efficient response to disaster and emergency services	Copies of quarterly statistics register

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Strategic Goal: Improved provision of basic services to the residents of VKLM

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Service Delivery	Disaster Management	% response time normal hours (5 min) with respect to the request for emergency services received per month to vehicles out the gate	Dm07-2022	ED: SS	1.2.0	In house	87%	80% response time normal hours (5 min) with respect to the request for emergency services received	80% response time normal hours (5 min) with respect to the request for emergency services received	80% response time normal hours (5 min) with respect to the request for emergency services received	80% response time normal hours (5 min) with respect to the request for emergency services received	80% response time normal hours (5 min) with respect to the request for emergency services received	80% response time normal hours (5 min) with respect to the request for emergency services received	Efficient response to disaster and emergency services	Copies of the monthly statistics register
		% response time after hours (10 min) with respect to the request for emergency services received per month to vehicles out the gate		ED: SS	1.2.1	In house	87%	85% response time after hours (10 min) with respect to the request for emergency services received	85% response time after hours (10 min) with respect to the request for emergency services received	85% response time after hours (10 min) with respect to the request for emergency services received	85% response time after hours (10 min) with respect to the request for emergency services received	85% response time after hours (10 min) with respect to the request for emergency services received	85% response time after hours (10 min) with respect to the request for emergency services received	Efficient response to disaster and emergency services	Copies of the monthly statistics register

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Strategic Goal: Improved provision of basic services to the residents of VKLM

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Service Delivery	Disaster Management	Number of community awareness programmes conducted per quarter with respect to emergency/disaster risk awareness	Dm07-2022	ED: SS	1.2.2	In house	4	21 community awareness programmes conducted with respect to emergency/disaster risk	1 community awareness programmes conducted with respect to emergency/disaster risk	21 community awareness programmes conducted with respect to emergency/disaster risk	1 community awareness programmes conducted with respect to emergency/disaster risk	64 community awareness programmes conducted with respect to emergency/disaster risk	64 community awareness programmes conducted with respect to emergency/disaster risk	Emergency and disaster preparedness	Copy of close-out report with photographs and attendance registers.
	Indigent	Number of new households earning less than R6000 per month provided with access to free basic services by 30 June 2027 (GKPI)	Rw04-2022	CFO	1.2.3	In house	2566	250 new households earning less than R6000 per month provided with access to free basic services	250 new households earning less than R6000 per month provided with access to free basic services	250 new households earning less than R6000 per month provided with access to free basic services	250 new households earning less than R6000 per month provided with access to free basic services	1000 new Households earning less than R6000 per month provided with access to free basic services	1000 new households earning less than R6000 per month provided with access to free basic services	Improve service delivery	Copy of a list o new households provided with FBS

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
Strategic Goal: Improved social protection and education outcomes															
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Service Delivery	Community Upliftment	Number of initiatives focused on improving the lives of designated groups by 30 June 2027	Vg03-2022	MM	1.2.4	5 000	5	1 initiatives focused on improving the lives of designated groups	1 initiatives focused on improving the lives of designated groups	1 initiatives focused on improving the lives of designated groups	1 initiatives focused on improving the lives of designated groups	4 initiatives focused on improving the lives of designated groups	4 initiatives focused on improving the lives of designated groups	Community assistance initiatives	Copy of close-out reports for each initiative
		Number of learners provided with financial support (Mayoral community programme) by 31 March 2027	Led 34-2022	MM	1.2.5	600	118	N/A	N/A	120 learners provided with financial support (Mayoral community programme)	N/A	120 learners provided with financial support (Mayoral community programme)	120 learners provided with financial support (Mayoral community programme)	To promote enrolment at tertiary institutions	Copies of successful learner applications and report on Registration Fee Assistance Fund allocation, and a copy of the close-out reports
	Community Upliftment	Number of Matric Excellence Awards held by 31 March 2027	Led 34-2022	MM	1.2.6	700	1	N/A	N/A	1 Matric Excellence Awards held	N/A	1 Matric Excellence Awards held	1 Matric Excellence Awards held	To appreciate and promote academic excellence	Copy of a closeout report for the awards, inclusive of photographs and attendance registers.

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
Strategic Goal: Improved social protection and education outcomes															
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Service Delivery	Environmental Protection	Number of trees planted in public and private spaces per quarter	Wr13-2020	ED: SS	1.2.7	75	50	N/A	25 trees planted in public and private spaces	25 trees planted in public and private spaces	N/A	50 trees planted in public and private spaces	50 trees planted in public and private spaces	To promote a healthy environment	Copy of close-out reports, inclusive of photographs
	Parks	Number of main municipal intersections with ornamental structures maintained per month	Cs 03-2022	ED: SS	1.2.8	In house	12	3 main municipal intersections with ornament al structures maintained	3 main municipal intersections with ornamental structures maintained	3 main municipal intersections with ornament al structures maintained	3 main municipal intersections with ornament al structures maintained	12 main municipal intersections with ornamental structures maintained	12 main municipal intersections with ornamental structure maintained	Improved outlook of the municipal area	Copy of close-out reports, inclusive of photographs
	Youth	Number of Youth Imbizo held per quarter	Pa27-2022	ED: SS	1.2.9	1 200	3	1 Youth Imbizo held	1 Youth Imbizo held	1 Youth Imbizo held	1 Youth Imbizo held	4 Youth Imbizo held	4 Youth Imbizo held	Improve lifestyle amongst the youth	Copy of close-out reports for each Imbizo held, inclusive of the pictures and attendance registers

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
Strategic Goal: Improved social protection and education outcomes															
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Service Delivery	Mainstream Disability and Gender	Number of events scheduled and held in terms of mainstreaming of gender (men and women & LGBTQI+), disabled, elderly, and children by 30 June 2027	Vg 01-05 2022	ED: SS	1.3.0	500	9	2 events scheduled and held in terms of mainstreaming of gender (men and women & LGBTQI+), disabled, elderly, and children	2 events scheduled and held in terms of mainstreaming of gender (men and women & LGBTQI+), disabled, elderly, and children	1 events scheduled and held in terms of mainstreaming of gender (men and women & LGBTQI+), disabled, elderly, and children	2 events scheduled and held in terms of mainstreaming of gender (men and women & LGBTQI+), disabled, elderly, and children	7 events scheduled and held in terms of mainstreaming of gender (men and women & LGBTQI+), disabled, elderly, and children	7 events scheduled and held in terms of mainstreaming of gender (men and women & LGBTQI+), disabled, elderly, and children	Improved well-being of the community	Copy of close-out reports for each event, inclusive of the photographs and attendance registers.
	Youth	Number of educational initiatives implemented in terms of the Youth by 30 June 2027	Led35-2022	ED: SS	1.3.1	600	6	1 educational initiative implemented in terms of the Youth	1 educational initiative implemented in terms of the Youth	3 educational initiatives implemented in terms of the Youth	1 educational initiative implemented in terms of the Youth	6 educational initiatives implemented in terms of the Youth	6 educational initiatives implemented in terms of the Youth	Youth skills development	Copy of close-out reports for each initiative, inclusive of photographs and Attendance Registers
		Number of Sports, Arts, and Culture events held by 30 June 2027	Ts07-2022	ED: SS	1.3.2	1 200	4	1 Sports, Arts, and Culture events held	1 Sports, Arts, and Culture events held	1 Sports, Arts, and Culture events held	1 Sports, Arts, and Culture events held	4 Sports, Arts, and Culture events held	4 Sports, Arts, and Culture events held	Improved arts, culture, and social cohesion.	Copy of close-out reports for each event, inclusive of photographs and attendance Registers.

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Strategic Goal: Improved social protection and education outcomes

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Service Delivery	Libraries	Number of community members utilizing the library facilities monthly	Ls03-2022	ED: SS	1.3.3	In house	32650	5 500 community members utilize the library facilities	5 500 community members utilize the library facilities	5 500 community members utilize the library facilities	5 500 community members utilize the library facilities	22 000 community members utilize the library facilities	22 000 community members utilize the library facilities	Literate and well-informed community	Copies of the monthly summary of the statistics register
		Number of library awareness campaigns conducted per quarter		ED: SS	1.3.4	0	5	1 library awareness campaign conducted	1 library awareness campaign conducted	1 library awareness campaign conducted	1 library awareness campaign conducted	4 library awareness campaigns conducted	4 library awareness campaigns conducted	A literate and well-informed community	Copy of the close-out report for each campaign conducted, Inclusive of pictures and attendance registers
	Environmental Protection	Number of air quality education and awareness campaigns conducted per quarter	Wr10-2020	ED: SS	1.3.5	In house	3	1 air quality education and awareness campaign conducted	1 air quality education and awareness campaign conducted	1 air quality education and awareness campaign conducted	1 air quality education and awareness campaign conducted	4 air quality education and awareness campaigns conducted	4 air quality education and awareness campaigns conducted	To promote a healthy environment	Copy of close-out reports for each campaign conducted, inclusive of pictures and Attendance Registers.

TOGETHER FOR GROWTH AND DEVELOPMENT

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

Strategic Goal: Improved social protection and education outcomes

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Service Delivery	Environmental Protection (Air	Number of compliance inspections conducted to monitor facility performance in terms of Air Quality Act by 30 June 2027	Wr10-2020	ED: SS	1.3.6	In house	4	1 compliance inspections conducted to monitor facility performance in terms of Air Quality Act	1 compliance inspections conducted to monitor facility performance in terms of Air Quality Act	1 compliance inspections conducted to monitor facility performance in terms of Air Quality Act	1 compliance inspections conducted to monitor facility performance in terms of Air Quality Act	4 compliance inspections conducted to monitor facility performance in terms of Air Quality Act	4 compliance inspections conducted to monitor facility performance in terms of Air Quality Act	To promote a healthy environment	Copy of the inspection report and Attendance Registers
	Main stream HIV/ AIDS	Number of HIV/AID's educational awareness campaigns held each quarter		ED: SS	1.3.7	In house	6	2 HIV/AIDS educational awareness campaigns held	1 HIV/AIDS educational awareness campaigns held	2 HIV/AIDS educational awareness campaigns held	1 HIV/AIDS educational awareness campaigns held	6 HIV/AIDS educational awareness campaigns held	6 HIV/AIDS educational awareness campaigns held	Improved well-being of the community	Copy of the close-out report of each campaign held, inclusive of pictures and Attendance Registers

KPA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT															
Strategic Goal: Improved compliance to MFMA and VKLM policy Framework															
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Financial Viability	Financial Management	Approval of MTREF Budget by 31 May 2027	Mf22-2022	CFO	2.1	In house	1	N/A	N/A	N/A	1 Approval of MTREF Budget	1 Approval of MTREF Budget	1 Approval of MTREF Budget	Improve service delivery	Copy of the approved Final Annual budget
		% of the amounts of households billed collected per quarter	Mf05-2022	CFO	2.2	In house	29%	75% amounts of households billed and collected	75% amounts of households billed and collected	75% amounts of households billed and collected	75% amounts of households billed and collected	75% amounts of households are billed and collected	75% amounts of households are billed and collected	Achieve an acceptable collection level of all amounts billed	Copies of the Credit Control and debt collection report
		% of the amounts of businesses billed collected per quarter		CFO	2.3	In house	88%	85% amounts of businesses billed and collected	85% amounts of businesses billed and collected	85% amounts of businesses billed and collected	85% amounts of businesses billed and collected	85% amounts of businesses billed and collected	85% amounts of businesses billed and collected	Achieve an acceptable collection level of all amounts billed	Copies of the Credit Control and debt collection report
		Unaudited Annual Financial Statements (AFS) submitted on or before 31 Aug 2026	Mf19-2022	CFO	2.4	In house	1	1 Unaudited Annual Financial Statements (AFS) submitted to AGSA	N/A	N/A	N/A	1 Unaudited Annual Financial Statements (AFS) submitted to AGSA	1 Unaudited Annual Financial Statements (AFS) submitted to AGSA	Compliance to legislation	Copy of the Unaudited AFS & Proof of submission to AG

KPA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT															
Strategic Goal: Improved compliance to MFMA and VKLM policy Framework															
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Financial Management	Financial Management	Number of interim financial statements prepared and submitted to the MM by 31 March 2027	Mf19-2022	CFO	2.5	In house	1	N/A	N/A	1 interim financial statements prepared and submitted to the MM	N/A	1 interim financial statements prepared and submitted to the MM	1 interim financial statements prepared and submitted to the MM	Compliance to legislation	Interim financial statements & acknowledgement of receipt by the MM
		Number of monthly Section 71 MFMA reports submitted to the Mayoral Committee within legislative timeframes	Mf16-2022	CFO	2.6	In house	12	3 Section 71 MFMA reports submitted to the Mayoral Committee	2 Section 71 MFMA reports submitted to the Mayoral Committee	4 Section 71 MFMA reports submitted to the Mayoral Committee	3 Section 71 MFMA reports submitted to the Mayoral Committee	12 section 71 MFMA reports submitted to the Mayoral committee	12 section 71 MFMA reports submitted to the Mayoral committee	Improve service delivery	Copy of the monthly section 71 report
		Mid-year section 72 MFMA report submitted to Executive Mayor within legislative timeframes by 25 January 2027	Mf17-2022	CFO	2.7	In house	1	N/A	N/A	1 Midyear section 72 MFMA report submitted to Executive Mayor	N/A	1 Midyear section 72 MFMA report submitted to Executive Mayor	1 Midyear section 72 MFMA report submitted to Executive Mayor	Improve service delivery	Copy of the Section 72 Report and proof of submission
		Number of quarterly section 52(d) MFMA reports submitted to the Mayoral commitee within legislative timeframes	Mf17-2022	CFO	2.8	In house	4	1 section 52(d) MFMA reports submitted to the Mayoral commitee	1 section 52(d) MFMA reports submitted to the Mayoral commitee	1 section 52(d) MFMA reports submitted to the Mayoral Committee	1 section 52(d) MFMA reports submitted to the Mayoral commitee	4 Section 52(d) MFMA reports submitted to the Mayoral Committee	4 Section 52(d) MFMA reports submitted to the Mayoral Committee	Improve service delivery	Copy of the quarterly section 52(d) report

KPA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT															
Strategic Goal: Improved compliance with MFMA and VKLM policy Framework															
							Baseline	2026/27							
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Financial Management	Financial Management	% of approved (compliant) invoices paid within 30 days		CFO	2.9	In house	85%	100% approved (compliant) invoices paid	100% approved (compliant) invoices paid	100% approved (compliant) invoices paid	100% approved (compliant) invoices paid	100% approved (compliant) invoices paid	100% approved (compliant) invoices paid	Compliance to MFMA Section 65	Copy of the monthly creditors reconciliation report
		% spent on conditional FMG grant per quarter		CFO	2.1.0	2 000	100%	25% spent on conditional FMG grant	50% spent on conditional FMG grant	75% spent on conditional FMG grant	100% spent on conditional FMG grant	100% spent on conditional FMG grant	100% spent on conditional FMG grant	Compliance with MFMA	Copies of the monthly FMG Report
		% Debt coverage ratio (GKPI) by 30 September 2026		CFO	2.1.1	In house	1.65%	45% Debt coverage ratio	N/A	N/A	N/A	45% Debt coverage ratio	45% Debt coverage ratio	Improved revenue collection	Statement of financial position and statement of financial performance
		% outstanding service debtors to revenue (GKPI) by 30 September 2026		CFO	2.1.2	In house	65%	68% Outstanding service debtors to revenue	N/A	N/A	N/A	68% Outstanding service debtors to revenue	68% Outstanding service debtors to revenue	Improved revenue collection	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS

KPA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT																
Strategic Goal: Improved compliance to MFMA and VKLM policy Framework																
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Financial management	Financial Management	Cost coverage ratio (GKPI) by 30 September 2026		CFO	2.1.3	In house	0.29	1:3 Cost coverage ratio	N/A	N/A	N/A	1:3 Cost coverage ratio	1:3 Cost coverage ratio	Improved revenue collection	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS
	Supply Chain Management	Number of days taken to conclude and award tenders above R300 000 by 30 June 2027		CFO	2.1.4	In house	90	<90 days taken to conclude and award tenders above R300 000	<90 days taken to conclude and award tenders above R300 000	<90 days taken to conclude and award tenders above R300 000	<90 days taken to conclude and award tenders above R300 000	<90 days taken to conclude and award tenders above R300 000	<90 days taken to conclude and award tenders above R300 000	Compliance with SCM regulations	Copy of the SCM Register
		Number of monthly deviation reports submitted to the Council (Total organisation)		CFO	2.1.5	In house	12	3 deviation reports submitted to Council	1 deviation reports submitted to Council	5 deviation reports submitted to Council	3 deviation reports submitted to Council	12 deviation reports submitted to Council	12 deviation reports submitted to Council	Compliance with SCM regulations	Copy of the monthly SCM deviation report and Council Resolution.
		Number of monthly SCM reports submitted to Council		CFO	2.1.6	In house	12	3 SCM reports submitted to Council	1 SCM reports submitted to Council	5 SCM reports submitted to Council	3 SCM reports submitted to Council	12 SCM reports submitted to Council	12 SCM reports submitted to Council	Compliance with SCM regulations	Copy of the monthly SCM report and Council Resolution

KPA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT															
Strategic Goal: Improved compliance with MFMA and VKLM policy Framework															
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Financial management	Financial Management	Number of monthly UIFW reports submitted to the Council		CFO	2.1.7	In house	12	3 UIFW reports submitted to Council.	1 UIFW reports submitted to Council.	5 UIFW reports submitted to Council	3 UIFW reports submitted to Council	12 UIFW reports submitted to Council	12 UIFW reports submitted to Council	Compliance and condonation	Copy of UIFW Report and Council Resolution.
	Asset Management	Number of Asset verification reports submitted to MM by 31 March 2026	As02-2022 Mf15-2022	CFO	2.1.8	In house	1	1 Asset verification report submitted to Council	N/A	1 Asset verification report submitted to Council	N/A	2 Asset verification reports submitted to Council	2 Asset verification reports submitted to Council	Updated assets register	Copy of the asset verification reports and Council Resolution.
		Fixed Asset Register updated per month.		CFO	2.1.9	In house	12	3 Monthly update of the Fixed Asset Register	3 Monthly update of the Fixed Asset Register	3 Monthly update of the Fixed Asset Register	3 Monthly update of the Fixed Asset Register	12 Monthly update of the Fixed Asset Register	12 Monthly update of the Fixed Asset Register	Updated assets register	Extract of new assets on the fixed asset register.

TOGETHER FOR GROWTH AND DEVELOPMENT

KPA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT															
Strategic Goal: Improved compliance with MFMA and VKLM policy Framework															
							Baseline	2026/27							
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Financial Management	Improved Compliance to Legislation & Policies (Financial Management)	% spent on employee-related costs in terms of the total operational Budget per quarter		CFO	2.2.0	In house	26%	<30% spent on employee-related costs in terms of the total operational Budget	<30% spent on employee-related costs in terms of the total operational Budget	<30% spent on employee-related costs in terms of the total operational Budget	<30% spent on employee-related costs in terms of the total operational Budget	<30% spent on employee-related costs in terms of the total operational Budget	<30% spent on employee-related costs in terms of the total operational Budget	Improved service delivery	Copy of the quarterly section 52(d) report
		Number of monthly reports submitted to Council in terms of legislated overtime levels (Total Organisation)		ED: CS	2.2.1	In house	12	3 reports submitted to Council in terms of legislated overtime levels	1 report submitted to Council in terms of legislated overtime levels	5 reports submitted to Council in terms of legislated overtime levels	3 reports submitted to Council in terms of legislated overtime levels	12 reports submitted to Council in terms of legislated overtime levels	12 reports submitted to Council in terms of legislated overtime levels	Improved budget spending and service delivery	Copies of the monthly overtime report submitted to the Council

KPA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT															
Strategic Goal: Improved compliance with MFMA and VKLM policy Framework															
Strategic Thrust	Programme	KPI	IDP Link	Resp: MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Financial Management	Improved Compliance to Legislation & Policies (Financial Management)	% of employees exceeding legislated overtime levels stipulated as not more than (40) hours per month per employee (OMM)	Mf15-2022	MM	2.2.2	In house	0%	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	Budget control and compliance	Copies of the approved financial overtime schedule
		% of employees exceeding legislated overtime levels stipulated as not more than (40) hours per month per employee (CS only)		ED: CS	2.2.3	In house	0%	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	Budget control and compliance	Copies of the approved financial overtime schedule

KPA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT

Strategic Goal: Improved compliance with MFMA and VKLM policy Framework

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Financial Management	Improved Compliance to Legislation & Policies (Financial Management)	% of employees exceeding legislated overtime levels stipulated as not more than (40) hours per month per employee (Finance only)	Mf15-2022	CFO	2.2.4	In house	0%	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	Budget control and compliance	Copies of the approved financial overtime schedule
		% of employees exceeding legislated overtime levels stipulated as not more than (40) hours per month per employee (SS only) (excl., essential services)		ED: SS	2.2.5	In house	0%	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	Budget control and compliance	Copies of the approved financial overtime schedule

KPA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT

Strategic Goal: Improved compliance to MFMA and VKLM policy Framework

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Financial Management	Improved Compliance to Legislation & Policies (Financial Management)	% of employees exceeding legislated overtime levels stipulated as not more than (45) hours per month per employee (SS only) (essential services)		ED: SS	2.2.6	In house	0%	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	Budget control and compliance	Copies of the approved financial overtime schedule
		% of employees exceeding legislated overtime levels stipulated as not more than (40) hours per month per employee (TS) (excl., essential services)	Mf15-2022	ED: TS	2.2.7	In house	23%	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	Budget control and compliance	Copies of the approved financial overtime schedule
		% of employees exceeding legislated overtime levels stipulated as not more than (45) hours per month per employee (TS) (essential services)		ED: TS	2.2.8	In house	20%	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	Budget control and compliance	Copies of the approved financial overtime schedule

TOGETHER FOR GROWTH AND DEVELOPMENT

KPA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT

Strategic Goal: Improved compliance with MFMA and VKLM policy Framework

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Financial Management	Financial Management & Revenue Enhancement	Number of road traffic safety operations conducted per month	Tp02-2022	ED: SS	2.2.9	In house	12	3 road traffic safety operations conducted	3 road traffic safety operations conducted	3 road traffic safety operations conducted	3 road traffic safety operations conducted	12 road traffic safety operations conducted	12 road traffic safety operations conducted	Effective and efficient law enforcement	Copy of close-up report for road traffic safety operations conducted, inclusive of photographs
		Number of flammable liquids permits issued by 30 June 2027	Mi02-2022	ED: SS	2.3.0	In house	52	N/A	N/A	N/A	50 flammable liquids permits issued	50 flammable liquids permits issued	50 flammable liquids permits issued	Comply with relevant legislation	Copy of permits register
		% of permits and licenses issued as per approved applications by 30 June 2027.		MM	2.3.1	In house	100%	N/A	N/A	N/A	100% trade licenses issued as per approved applications.	100% trade licenses issued as per approved applications.	100% trade licenses issued as per approved applications.	Regulated businesses	Copies of the application register and a copy of the trade license and permits issued.
		Number of monthly reports on the Implementation of credit control and debt collection policy submitted to the Council	SCM01-2022	CFO	2.3.2	In house	12	3 reports on the implementation of credit control and debt collection policy submitted to the Council	1 report on the implementation of credit control and debt collection policy submitted to the Council	5 reports on the implementation of credit control and debt collection policy submitted to the Council	3 reports on the implementation of credit control and debt collection policy submitted to the Council	12 reports on the implementation of credit control and debt collection policy submitted to the Council	12 reports on the implementation of credit control and debt collection policy submitted to the Council	Improved revenue collection	Copy of Monthly Credit Control Report and Council Resolution

TOGETHER FOR GROWTH AND DEVELOPMENT

KPA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT															
Strategic Goal: Improved compliance with MFMA and VKLM policy Framework															
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Financial Management	Financial Management & Revenue Collection	Number of monthly reports submitted to the Council on the budget funding plan	Mf02-2022	CFO	2.3.3	In house	6	3 monthly reports submitted to the Council on the budget funding plan	4 monthly reports submitted to the Council on the budget funding plan	5 monthly reports submitted to the Council on the budget funding plan	3 monthly reports submitted to the Council on the budget funding plan	12 reports submitted to the Council on the budget funding plan	12 reports submitted to the Council on the budget funding plan	Improved revenue collection	Copies of quarterly budget funding plan reports.
		Number of business licences verifications conducted biannually		MM	2.3.4	In house	61	N/A	10 business licence verifications conducted	N/A	10 business licence verifications conducted	20 business licences verifications conducted	20 business licences verifications conducted	Regulated businesses	Register of businesses verified, and a copy of a close-out report
	Improved Compliance to Legislation & Policies	Number of Bank reconciliations submitted to the Municipal Manager within 10 days after the end of the month'	Mf15-2022	CFO	2.3.5	In house	12	3 Bank reconciliations submitted to the Municipal Manager	3 Bank reconciliations submitted to the Municipal Manager	3 Bank reconciliations submitted to the Municipal Manager	3 Bank reconciliations submitted to the Municipal Manager	12 Bank reconciliations submitted to the Municipal Manager	12 Bank reconciliations submitted to the Municipal Manager	Improve services delivery	Bank reconciliation and proof of submission

TOGETHER FOR GROWTH AND DEVELOPMENT

KPA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT

Strategic Goal: Improved compliance to MFMA and VKLM policy Framework

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Financial Management	Financial Management	Number of monthly reports produced and submitted to the MM on the usage of fuel	SC01-2022	CFO	2.3.6	In house	12	3 reports produced and submitted to the MM on the usage of fuel	3 reports produced and submitted to the MM on the usage of fuel	3 reports produced and submitted to the MM on the usage of fuel	3 reports produced and submitted to the MM on the usage of fuel	12 reports produced and submitted to the MM on the usage of fuel	12 reports produced and submitted to the MM on the usage of fuel	Availability and a reliable Municipal fleet	Copy of signed fuel usage report
		% reduction of overtime levels worked by employees per quarter (MM only)	MF15-2022	MM	2.3.7	In house	New	<R103 181 (10% reduction of overtime levels worked by employees)	<R128 579 (10% reduction of overtime levels worked by employees)	<R114 039 (10% reduction of overtime levels worked by employees)	<R109 069 (10% reduction of overtime levels worked by employees)	<R454 868 (10% reduction of overtime levels worked by employees)	10% reduction in overtime levels worked by employees	Reduced spending on overtime	Copy of the departmental overtime report
		% reduction of overtime levels worked by employees per quarter (CS only)		ED: CS	2.3.8	In house	New	<R3 318 (10% reduction of overtime levels worked by employees)	<R3 669 (10% reduction of overtime levels worked by employees)	<R12 851 (10% reduction of overtime levels worked by employees)	<1 723(10% reduction of overtime levels worked by employees)	<R21 561 (10% reduction of overtime levels worked by employees)	10% reduction in overtime levels worked by employees	Reduced spending on overtime	Copy of the departmental overtime report

TOGETHER FOR GROWTH AND DEVELOPMENT

KPA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT

Strategic Goal: Improved compliance to MFMA and VKLM policy Framework

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Financial management	Financial Management	% reduction of overtime levels worked by employees per quarter (Finance only)	Mf15-2022	CFO	2.3.9	In house	R1 628 020.28	<R419 908 (10% reduction of overtime levels worked by employees)	<R442 183 (10% reduction of overtime levels worked by employees)	<R270 841 (10% reduction of overtime levels worked by employees)	<R291 899 (10% reduction of overtime levels worked by employees)	<R1 424 831 (10% reduction of overtime levels worked by employees)	10% reduction in overtime levels worked by employees	Reduced spending on overtime	Copy of the departmental overtime report
		% reduction of overtime levels worked by employees per quarter (SS only)		ED: SS	2.4.0	In house	R4 038 527.78	<R763 521 (10% reduction of overtime levels worked by employees)	<R952 932 (10% reduction of overtime levels worked by employees)	<R1 026 027 (10% reduction of overtime levels worked by employees)	<R904 047 (10% reduction of overtime levels worked by employees)	<R3 646 527 (10% reduction of overtime levels worked by employees)	10% reduction in overtime levels worked by employees	Reduced spending on overtime	Copy of the departmental overtime report
		% reduction of overtime levels worked by employees per quarter (TS only)		TS	2.4.1	In house	New	<R1 951 043 (10% reduction of overtime levels worked by employees)	<R2 213 479 (10% reduction of overtime levels worked by employees)	<R2 128 371 (10% reduction of overtime levels worked by employees)	<R2 095 053 (10% reduction of overtime levels worked by employees)	<R8 387 946 (10% reduction of overtime levels worked by employees)	10% reduction of overtime levels worked by employees	Reduced spending on overtime	Copy of the departmental overtime report

KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION															
Strategic Goal: Improved efficiency and effectiveness of the Municipal Administration															
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Operational Efficiency	Organisational Development	Submit a final report to the MM after conducting an employee satisfaction survey by 30 June 2027	Eq1-2022	ED:CS	3.1	In house	1	N/A	N/A	N/A	1 final report submitted to the MM after conducting an employee satisfaction survey	1 final report submitted to the MM after conducting an employee satisfaction survey	1 final report submitted to the MM after conducting an employee satisfaction survey	Build a productive workforce	Copy of final satisfaction survey evaluation report acknowledged by MM
		2027/28 Calendar of events developed and approved by Council by 30 June 2027	Pa18-2022	ED: CS	3.2	In house	1	N/A	N/A	N/A	1 Calendar of events developed and approved by Council	1 Calendar of events developed and approved by Council	1 Calendar of events developed and approved by Council	Consolidated itinerary of municipal events	Approved calendar of events and Council Resolution
		% of employees from previously disadvantaged groups appointed in the three highest Task Grades of management (GKPI) by 30 June 2027	Eq2-2022	ED:CS	3.3	In house	85%	N/A	N/A	N/A	85% employees from previously disadvantaged groups appointed in the three highest Task Grades of management	85% employees from previously disadvantaged groups appointed in the three highest Task Grades of management	85% employees from previously disadvantaged groups appointed in the three highest Task Grades of management	Achieve equitable representation of employees from designated groups	Copies of appointment letters
		% of budget spent implementing the Workplace Skills Plan (GKPI) by 30 June 2027		ED: CS	3.4	2 000	100%	N/A	N/A	N/A	100% budget spent implementing the Workplace Skills Plan	100% budget spent implementing the Workplace Skills Plan	100% budget spent implementing the Workplace Skills Plan	Capacitated employees	Copy of an extract from a Section 52 (d) report

KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

Strategic Goal: Improved efficiency and effectiveness of the Municipal Administration

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Annual Target	Output Indicator	Outcome Indicator	POE
Operational Efficiency	Organisational development	Number of bi-annual reports submitted to the MM on disciplinary matters reported and finalized by 30 June 2027	Pa36-2022 Pa13-2022	ED: CS	3.5	In house	2	N/A	1 report submitted to the MM on disciplinary matters reported and finalized	N/A	1 report submitted to the MM on disciplinary matters reported and finalized	2 reports submitted to the MM on disciplinary matters reported and finalized	2 Reports submitted to the MM on section disciplinary matters reported and finalised	Improved labour relations	Reports submitted to the MM on disciplinary matters were reported and finalized
Operational Efficiency	Organisational development	% of Internal Audit findings in terms of ICT resolved by 30 June 2027		MM	3.6	In house	100%	100% Internal Audit findings in terms of ICT resolved	100% Internal Audit findings in terms of ICT resolved	100% Internal Audit findings in terms of ICT resolved	100% Internal Audit findings in terms of ICT resolved	100% Internal Audit findings in terms of ICT resolved	100% Internal Audit findings in terms of ICT resolved	Smooth running of the Municipality's ICT networking and programs	Copy of a follow-up on Internal Audit Report
Organisational Development	ICT	Number of ICT Steering Committee reports submitted to the MM per quarter	IT 02-08 2022	MM	3.7	In house	4	1 ICT Steering Committee report submitted to the MM per quarter	1 ICT Steering Committee report submitted to the MM per quarter	1 ICT Steering Committee report submitted to the MM per quarter	1 ICT Steering Committee report submitted to the MM per quarter	4 ICT Steering Committee reports submitted to the MM per quarter	4 ICT Steering Committee reports submitted to the MM per quarter	Smooth ICT governance	ICT Steering Committee reports signed by the MM per Quarter

KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

Strategic Goal: Improved efficiency and effectiveness of the Municipal Administration

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Operational Efficiency	Legal Services	Number of quarterly reports on the status of municipal service level agreements approved by the MM by 30 June 2027	SCM01 - 2022	ED: CS	3.8	In house	4	1 quarterly report on the status of municipal service level agreements approved by the MM	1 quarterly report on the status of municipal service level agreements approved by the MM	1 quarterly report on the status of municipal service level agreements approved by the MM	1 quarterly report on the status of municipal service level agreements approved by the MM	4 quarterly reports on the status of municipal service level agreements approved by the MM	4 quarterly reports on the status of municipal service level agreements approved by the MM	Sound financial management and improved service delivery	Quarterly Reports on the status of municipal service level agreements approved by the MM
Operational Efficiency	Legal Services	Number of quarterly reports on the status of municipal legal cases that the municipality is involved in approved by the MM by 30 June 2027	Mf15-2022	ED: CS	3.9	In house	4	1 quarterly reports on the status of municipal legal cases that the municipality is involved in approved by the MM	1 quarterly reports on the status of municipal legal cases that the municipality is involved in approved by the MM	1 quarterly reports on the status of municipal legal cases that the municipality is involved in approved by the MM	1 quarterly reports on the status of municipal legal cases that the municipality is involved in approved by the MM	4 quarterly reports on the status of municipal legal cases that the municipality is involved in approved by the MM	4 quarterly reports on the status of municipal legal cases that the municipality is involved in approved by the MM	Resolved cases	Quarterly reports on the status of municipal legal cases that the municipality is involved in approved by the MM

KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

Strategic Goal: Improved efficiency and effectiveness of the Municipal Administration

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Organisational Development	Organisational Development	Review and submit organisational structure (aligned to the IDP and Budget) to Council for approval before 30 June 2027	Eq9-2022	ED:CS	3.1.0	In house	1	N/A	N/A	N/A	1 Review and submit organisational structure (aligned to the IDP and Budget) to Council for approval	1 Review and submit organisational structure (aligned to the IDP and Budget) to Council for approval	1 Review and submit organisational structure (aligned to the IDP and Budget) to Council for approval	Aligned to the budget and new staff regulations	Copy of an approved annual organogram by Council and Council Resolution
		Number of monthly Human Capital reports submitted to Council by 30 June 2027	Eq10-2022	ED:CS	3.1.1	In house	12	3 staff Human Capital reports submitted to Council	1 staff Human Capital report submitted to Council	5 staff Human Capital reports submitted to Council	3 staff Human Capital reports submitted to Council	12 staff Human Capital reports submitted to Council	11 staff Human Capital reports submitted to Council	Updated staff complement	Copies of Human Capital reports submitted to Council
		Number of quarterly fleet management reports submitted and approved by the MM	Pa36-2022	ED: TS	3.1.2	In house	4	1 fleet management report submitted and approved by the MM	1 fleet management report submitted and approved by the MM	1 fleet management report submitted and approved by the MM	1 fleet management report submitted and approved by the MM	4 fleet management report submitted and approved by the MM	4 fleet management report submitted and approved by the MM	Availability and a reliable Municipal fleet	Fleet management reports approved by the MM

KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION																
Strategic Goal: Improved efficiency and effectiveness of the Municipal Administration																
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27								
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
	Fleet Management	Number of job descriptions reports submitted and approved by the MM by 30 June 2027	Eq12-2022	ED:CS	3.1.3	In house	2	N/A	1 job descriptions report submitted and approved by the MM	N/A	1 job descriptions report submitted and approved by the MM	2 job descriptions reports submitted and approved by the MM	2 job descriptions reports submitted and approved by the MM	Improved Organisational efficiency.	Copy of job descriptions report signed by the MM
	Workplace Skills Development	Workplace Skills Plan (WSP) and Annual Training Report (ATR) submitted to LGSETA on the due date of 30 April 2027	Ts04-2022	ED: CS	3.1.4	In house	1	N/A	N/A	N/A	1 Workplace Skills Plan (WSP) and Annual Training Report (ATR) submitted to LGSETA	1 Workplace Skills Plan (WSP) and Annual Training Report (ATR) submitted to LGSETA	1 Workplace Skills Plan (WSP) and Annual Training Report (ATR) submitted to LGSETA	Capacitated employees	Copies of WSP and ATR submitted to the LG SETA
		Number of quarterly training status reports submitted to the District		ED: CS	3.1.5	In house	4	1 Training status report submitted to the District	1 Training status report submitted to the District	1 Training status report submitted to the District	1 Training status report submitted to the District	4 Training status reports submitted to the District	4 Training status reports submitted to the District	Capacitated employees	Copy of quarterly training status report submitted to the District
		Number of employees trained annually in line with the approved 2026/27 WSP	Ts04-2022	ED: CS	3.1.6	2 000	73	N/A	N/A	N/A	100 employees trained annually in line with the approved 2026/27 WSP	100 employees trained annually in line with the approved 2026/27 WSP	100 employees trained annually in line with the approved 2026/27 WSP	Capacitated employees	Copies of the quarterly training report submitted to the District

TOGETHER FOR GROWTH AND DEVELOPMENT

KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

Strategic Goal: Improved efficiency and effectiveness of the Municipal Administration

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Organisational Development	Workplace Health and Safety	Number of monthly workplace inspections conducted and submitted to the MM	Oh06-2022	ED: CS	3.1.7	In house	12	3 workplace inspections conducted and submitted to the MM	3 workplace inspections conducted and submitted to the MM	3 workplace Inspections conducted and submitted to the MM	3 workplace Inspections conducted and submitted to the MM	12 workplace inspections conducted and submitted to the MM	12 workplace inspections conducted and submitted to the MM	Safe employees in a workplace	Copies of monthly Inspection reports submitted to the MM
		Number of quarterly OHS Committee minutes submitted to the MM		ED: CS	3.1.8	In house	4	1 OHS Committee minutes submitted to the MM	1 OHS Committee minutes submitted to the MM	1 OHS Committee minutes submitted to the MM	1 OHS Committee minutes submitted to the MM	4 OHS Committee minutes submitted to the MM	4 OHS Committee minutes submitted to the MM	Safe employees in a workplace	Minutes, Attendance Registers, and Acknowledgement of Receipt by the MM.
		Number of employee wellness reports submitted to the MM per quarter	Oh05-2022	ED: CS	3.1.9	900	4	1 employee wellness reports submitted to the MM	1 employee wellness reports submitted to the MM	1 employee wellness reports submitted to the MM	1 employee wellness reports submitted to the MM	4 employee wellness reports submitted to the MM	4employee wellness reports submitted to the MM	Build a productive workforce	Copy of the close-out report
	Labour Relations	Number of Local Labour Forum (LLF) meetings co-ordinated every quarter as per the approved Calendar of Events	Pa36-2022	ED: CS	3.2.0	In house	4	1 quarterly Local Labour Forum (LLF) meeting co-ordinated	1 quarterly Local Labour Forum (LLF) meeting co-ordinated	1 quarterly Local Labour Forum (LLF) meeting co-ordinated	1 quarterly Local Labour Forum (LLF) meeting co-ordinated	4 quarterly Local Labour Forum (LLF) meetings co-ordinated	4 quarterly Local Labour Forum (LLF) meetings co-ordinated	Improve working relations	Copy of signed Council agendas and attendance register
Operational Efficiency	Performance Management	2026/27 Mid-year and 2025/26 Annual Performance Reviews of Section 56 & 54A employees conducted by the 31st of March 2027	Pm06-2022	MM	3.2.1	In house	1	N/A	N/A	2026/27 Mid-year and 2025/26 Annual Performance Reviews of Section 56 & 54A employees conducted	N/A	2026/27 Mid-year and 2025/26 Annual Performance Reviews of Section 56 & 54A employees conducted	2026/27 Mid-year and 2025/26 Annual Performance Reviews of Section 56 & 54A employees conducted	Improved performance of service delivery	Performance Assessment Reports and attendance registers.

KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

Strategic Goal: Improved efficiency and effectiveness of the Municipal Administration

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Operational Efficiency	Performance Management	Performance Agreements of Senior Managers signed by 31 July 2026	Pm05-2022	MM	3.2.2	In house	5	5 Performance Agreements of Senior Managers signed	N/A	N/A	N/A	5 Performance Agreements of Senior Managers signed	5 Performance Agreements of Senior Managers signed	Improved performance of service delivery	Signed Performance Agreements and proof of submission to CoGTA
		Compilation of the Annual Performance Report (2025/26 FY) and submitted to AG by 31 Aug 2026	Pm02-2022	MM	3.2.3	In house	1	1 Annual Performance Report (2025/26 FY) submitted to AG	N/A	N/A	N/A	1 Annual Performance Report (2025/26 FY) submitted to AG	1 Annual Performance Report (2025/26 FY) submitted to AG	Accurate and credible annual performance report	Copy of APR and proof of submission to AG
		Number of quarterly SDBIP performance reports submitted to Council		MM	3.2.4	In house	4	1 SDBIP performance report submitted to Council	1 SDBIP performance report submitted to Council	1 SDBIP performance report submitted to Council	1 SDBIP performance report submitted to Council	4 SDBIP performance reports submitted to Council	4 SDBIP performance reports submitted to Council	Improved performance of service delivery	Quarterly SDBIP performance report and Council Resolution.
		Number of paper-based records digitized and indexed into EDMS per quarter.	Rm01 – 2022	ED: CS	3.2.5	In house	New	100 paper-based records digitized and indexed into EDMS	100 paper-based records digitized and indexed into EDMS	100 paper-based records digitized and indexed into EDMS	100 paper-based records digitized and indexed into EDMS	400 paper-based records digitized and indexed into EDMS	400 paper-based records digitized and indexed into EDMS	Digitization of Physical Records	Copy of dated EDMS screenshots of uploaded records

KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION															
Strategic Goal: Improved efficiency and effectiveness of the Municipal Administration															
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
	Records Management	Number of records management workshops conducted for staff by 30 June 2027	Rm01 – 2022	ED: CS	3.2.6	In house	New	1 Records management workshop conducted for staff	1 Records management workshop conducted for staff	1 Records management workshop conducted for staff	1 Records management workshop conducted for staff	4 Records management workshops conducted for staff	4 Records management workshops conducted for staff	Capacity Building & Staff Training on Records Management	Invitation and Attendance Registers
		Number of mini registry inspections conducted per quarter in terms of compliance with the Mpumalanga Archives		ED: CS	3.2.7	In house	New	1 mini registry inspection conducted per quarter in terms of compliance with the Mpumalanga Archives	1 mini registry inspection conducted per quarter in terms of compliance with the Mpumalanga Archives	1 mini registry inspection conducted per quarter in terms of compliance with the Mpumalanga Archives	1 mini registry inspection conducted per quarter in terms of compliance with the Mpumalanga Archives	4 mini registry inspections conducted per quarter in terms of compliance with the Mpumalanga Archives	4 mini registry inspections conducted per quarter in terms of compliance with the Mpumalanga Archives	Compliance with the Mpumalanga Archives	Inspection Report with a checklist and register.

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Goal: Improve community confidence in the system of local government

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Good Governance	Good Governance	% of total MPAC resolutions raised and resolved per quarter	Pa29-2022	MM	4.1	In house	80%	80% MPAC resolutions raised and resolved	80% MPAC resolutions raised and resolved	80% MPAC resolutions raised and resolved	80% MPAC resolutions raised and resolved	80% MPAC resolutions raised and resolved	80% MPAC resolutions raised and resolved	The checks and balances of compliance for the promotion of corporate governance	Copies of the quarterly report, Inclusive of the MPAC Resolutions Register
	Risk Management	% execution per quarter of the Risk Management Plan In line with a detailed time schedule (total organisation)	Pa07-2022	MM	4.2	In house	85%	85% execution of the Risk Management Plan In line with the detailed time schedule	85% execution of the Risk Management Plan in line with the detailed time schedule	85% execution of the Risk Management Plan in line with the detailed time schedule	85% execution of the Risk Management Plan in line with the detailed time schedule	85% execution of the Risk Management Plan in line with the detailed time schedule	85% execution of the Risk Management Plan in line with the detailed time schedule	Effective risk management	Copies of the Quarterly Risk Reports and minutes of the Risk Management Meetings

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Goal: Improve community confidence in the system of local government

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Annual Target	Output Indicator	Outcome Indicator	POE
Good Governance	Good Governance	Obtain an improved audit opinion from the annual audit outcome from AGSA	Pa08-2022	CFO	4.3	In house	Qualified Opinion	N/A	Unqualified Opinion	N/A	N/A	Unqualified Opinion	Unqualified Opinion	Improved Audit outcome	Copy of the Auditor General's final audit report
		% of AG Management Letter findings resolved (in terms of the Audit Action Plan) by 30 June 2027 (Total organization)	Pa11-2022	CFO	4.4	In house	77%	N/A	N/A	50% AG Management Letter findings resolved (in terms of the Audit Action Plan)	85% AG Management Letter findings resolved (in terms of the Audit Action Plan)	85% AG Management Letter findings resolved (in terms of the Audit Action Plan)	85% AG Management Letter findings resolved (in terms of the Audit Action Plan)	Effective and accountable organization	Copy of the quarterly AG Action Plan status report
		Draft Consolidated Annual Report submitted to AG on or before 31 Aug 2026	Mf15-2022	MM	4.5	In house	1	1 Draft Annual Report compiled and submitted to the office of the Auditor General	N/A	N/A	N/A	1 Draft Annual Report compiled and submitted to the office of the Auditor General	1 Draft Annual Report compiled and submitted to the office of the Auditor General	Accurate and credible annual performance report	Copy of Annual Report and proof of submission to AG
		Number of Ward operational plans submitted to Council by 30 September 2026	Pa24-2022	MM	4.6	In house	9	9 Ward operational plans submitted to Council	N/A	N/A	N/A	9 Ward operational plans submitted to Council	9 Ward operational plans submitted to Council	Improve service delivery and promote accountability	Copy of annual Ward operational reports submitted to Council and Council Resolution

TOGETHER FOR GROWTH AND DEVELOPMENT

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Goal: Improve community confidence in the system of local government

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Accountability	Community Participation	Number of Quarterly Ward Committee Functionality reports submitted to Council.	Pa22-2022	MM	4.7	In house	4	1 Ward Committee Functionality Report submitted to Council	1 Ward Committee Functionality Report submitted to Council	1 Ward Committee Functionality Report submitted to Council	1 Ward Committee Functionality Report submitted to Council	4 Ward Committee Functionality reports submitted to Council	4 Ward Committee Functionality reports submitted to Council	Improve service delivery and accountability and ensure the functionality of the ward committee.	Copies of quarterly ward committee Functionality reports submitted to Council and Council Resolution.
		Number of Quarterly Community outreach meetings facilitated and attended	Pa21-2022	MM	4.8	In house	4	1 Community outreach meeting facilitated and attended	1 Community outreach meeting facilitated and attended	1 Community outreach meeting facilitated and attended	1 Community outreach meeting facilitated and attended	4 Community outreach meetings facilitated and attended	4 Community outreach meetings facilitated and attended	Improve service delivery and accountability	Copy of the quarterly outreach report, inclusive of the attendance register

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Goal: Improve community confidence in the system of local government

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Good Governance	Good Governance	Submission of final audited consolidated Annual Report to Council by the 31 Jan 2027	Mf15-2022	MM	4.9	In house	1	N/A	N/A	1 Annual report tabled before council	N/A	1 Annual report tabled before council	1 Annual report tabled before council	Accurate and credible annual performance report	Copy of Final Annual Report and Council Resolution.
		Submission of Oversight Report to Council by 31 March 2027		MM	4.1.0	In house	1	N/A	N/A	1 Oversight report submitted to Council	N/A	1 Oversight report submitted to Council	1 Oversight report submitted to Council	Improving and ensuring good governance	Annual Oversight Report and Council Resolution.
		2027/28 IDP Review Process Plan approved by Council by 31 Aug 2026	Mf20-2022	MM	4.1.1	In house	1	1 IDP process plan developed and approved by Council	N/A	N/A	N/A	1 IDP process plan developed and approved by Council	1 IDP process plan developed and approved by Council	Informed institutional planning	Copy of approved IDP review Process Plan and Council . Resolution.
		Final 2027/2028 IDP tabled and approved by Council by 31 May 2027	Mf20-2022	MM	4.1.2	In house	1	N/A	N/A	N/A	1 Final IDP tabled and approved by Council	1 Final IDP tabled and approved by Council	1 Final IDP tabled and approved by Council	Improved services delivery	Copy of Final IDP and Council resolution

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION															
Strategic Goal: Improve community confidence in the system of local government															
							Baseline	2026/27							
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Good Governance	Good Governance	Number of new/reviewed policies, strategies, and By-Laws approved by Council by 30 June 2027 (OMM)	Pa37-2022	MM	4.1.3	In house	10	N/A	N/A	N/A	10 new/reviewed policies, strategies, and By-Laws approved by Council	10 new/reviewed policies, strategies, and By-Laws approved by Council	10 new/reviewed policies, strategies, and By-Laws approved by Council	Promote good governance	Council Resolution of all approved policies, strategies, and By-Laws.
		Number of monthly Section 80 Committee meetings coordinated as per the approved Calendar of Events	Pa33-2022	ED: CS	4.1.4	In house	30	9 monthly Section 80 Committee meetings co-ordinated	3 monthly Section 80 Committee meetings co-ordinated	6 monthly Section 80 Committee meetings co-ordinated	9 monthly Section 80 Committee meetings co-ordinated	27 monthly Section 80 Committee meetings co-ordinated	27 monthly Section 80 Committee meetings co-ordinated	Implementation of resolutions	Copies of signed Section 80 Committee agendas

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Goal: Improve community confidence in the system of local government

Strategic Thrust	Programme	KPI	IDP Link	Resp: MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Good Governance	Good Governance	Final SDBIP approved by the Executive Mayor within 28 days after approval of the budget	Pa32-2022	MM	4.1.5	In house	1	N/A	N/A	N/A	1 Final SDBIP approved by Executive Mayor	1 Final SDBIP approved by Executive Mayor	1 Final SDBIP approved by Executive Mayor	Improved performance of service delivery	Copy of Final approved SDBIP and Acknowledgement letter by the Mayor
		Adjusted Budget and SDBIP approved by Council by the end of February 2027	Pa32-2022	MM	4.1.6	In house	1	N/A	N/A	1 Adjusted Budget and SDBIP approved by Council	N/A	1 Adjusted Budget and SDBIP approved by Council	1 Adjusted Budget and SDBIP approved by Council	Improved performance of service delivery	Copy of Adjustment Budget, SDBIP, and Council Resolution.
		Number of quarterly reports on the implementation of council resolutions submitted to Council by 30 June 2027		MM	4.1.7	In house	74%	1 quarterly report on the implementation of council resolutions submitted to Council	1 quarterly report on the implementation of council resolutions submitted to Council	1 quarterly report on the implementation of council resolutions submitted to Council	1 quarterly report on the implementation of council resolutions submitted to Council	4 quarterly reports on the implementation of council resolutions submitted to Council	4 quarterly reports on the implementation of council resolutions submitted to Council	Implementation of resolutions	Copy of quarterly status report of Council resolutions resolved
		Number of monthly Ordinary Council meetings coordinated as per the approved Calendar of Events	Pa35-2022	ED: CS	4.1.8	In house	11	3 Ordinary Council meetings co-ordinated	1 Ordinary Council meetings co-ordinated	2 Ordinary Council meetings co-ordinated	3 Ordinary Council meetings co-ordinated	09 Ordinary Council meetings co-ordinated	09 Ordinary Council meetings co-ordinated	Implementation of resolutions	Copy of signed Council agendas and attendance register

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Goal: Improve community confidence in the system of local government

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No.	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Good Governance	Good Governance	Number of monthly ordinary MAYCO meetings coordinated per the approved Calendar of Events	Pa34-2022	ED: CS	4.1.9	In house	11	3 Ordinary MAYCO meetings co-ordinated	1 Ordinary MAYCO meetings co-ordinated	2 Ordinary MAYCO meetings co-ordinated	3 Ordinary MAYCO meetings co-ordinated	09 Ordinary MAYCO meetings co-ordinated	09 Ordinary MAYCO meetings co-ordinated	Implementation of resolutions	Copy of signed Mayoral Committee agendas and attendance registers.
		Number of quarterly Compliance Monitoring Reports submitted to RAMAFACC	Pa38-2021	MM	4.2.0	In house	4.	1 Quarterly Compliance Monitoring Report submitted to RAMAFACC	1 Quarterly Compliance Monitoring Report submitted to RAMAFACC	1 Quarterly Compliance Monitoring Report submitted to RAMAFACC	1 Quarterly Compliance Monitoring Report submitted to RAMAFACC	4 Quarterly Compliance Monitoring Reports submitted to RAMAFACC	4 Quarterly Compliance Monitoring Reports submitted to RAMAFACC	Improve community confidence in the system of local government	Copy of quarterly Compliance Monitoring Report and Proof of submission to RAMAFACC

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION															
Strategic Goal: Improve community confidence in the system of local government															
							Baseline	2026/27							
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Good Governance	Good Governance	Number of MPAC committee reports submitted to Council per quarter	Pa29-2022	MM	4.2.1	In house	4	1 MPAC committee reports submitted to Council	1 MPAC committee reports submitted to Council	1 MPAC committee reports submitted to Council	1 MPAC committee reports submitted to Council	4 MPAC committee reports submitted to Council	4 MPAC committee reports submitted to Council	The checks and balances of Compliance for the promotion of corporate governance	Copy of MPAC Report and Council Resolution.
		Draft 2027/28 IDP tabled before Council for adoption by 31 March 2027	Mf20-2022	MM	4.2.2	In house	1	N/A	N/A	1 Draft 2027/28 IDP tabled before Council for adoption	N/A	1 Draft 2027/28 IDP tabled before Council for adoption	1 Draft 2027/28 IDP tabled before Council for adoption	Improved service delivery	Copy of the Draft 2027/28 IDP and Council Resolution
	Risk Management	% execution per quarter of the Risk Management Plan in line with the detailed time schedule (OMM)	Pa17-2022	MM	4.2.3	In house	77%	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	Effective risk management	Copy of the Risk Monitoring Report

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION															
Strategic Goal: Improve community confidence in the system of local government															
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/2							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Good Governance	Risk Management	% execution per quarter of Risk Management Plan in line with detailed time schedule (Finance only)	Pa17-2022	CFO	4.2.4	In house	95%	85% execution per quarter of Risk Management Plan	85% execution per quarter of Risk Management Plan	85% execution per quarter of Risk Management Plan	85% execution per quarter of Risk Management Plan	85% execution per quarter of Risk Management Plan	85% execution per quarter of Risk Management Plan	Effective risk management	Copy of the Risk Monitoring Report
		% execution per quarter of the Risk Management Plan in line with a detailed time schedule (SS only)		ED: SS	4.2.5	In house	96%	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	Effective risk management	Copy of the Risk Monitoring Report
		% execution per quarter of the Risk Management Plan in line with the detailed time schedule by (TS)		ED: TS	4.2.6	In house	96%	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	Effective risk management	Copy of the Risk Monitoring Report
		Number of Risk Management reports submitted to the Risk Management Committee per quarter		MM	4.2.7	In house	4	1 Risk Management reports submitted to the Risk Management Committee	1 Risk Management reports submitted to the Risk Management Committee	1 Risk Management reports submitted to the Risk Management Committee	1 Risk Management reports submitted to the Risk Management Committee	4 Risk Management reports submitted to the Risk Management Committee	4 Risk Management reports submitted to the Risk Management Committee	Minimize risk within the Municipality	Copy of quarterly Risk Management Committee report

TOGETHER FOR GROWTH AND DEVELOPMENT

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION															
Strategic Goal: Improve community confidence in the system of local government															
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Good Governance	Risk Management	Number of Risk Management Committee reports submitted to the Audit Committee per quarter	Pa04-2022	MM	4.2.8	In house	4	1 Risk Management Committee reports submitted to the Audit Committee	1 Risk Management Committee reports submitted to the Audit Committee	1 Risk Management Committee reports submitted to the Audit Committee	1 Risk Management Committee reports submitted to the Audit Committee	4 Risk Management Committee reports submitted to the Audit Committee	4 Risk Management Committee reports submitted to the Audit Committee	Minimize risk within the Municipality	Copies of Risk Management Committee reports
		% execution per quarter of Risk Management Plan in line with detailed time schedule (CS only)	Pa17-2022	ED: CS	4.2.9	In house	85%	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	85% execution per quarter of the Risk Management Plan	Effective risk management	Copy of the Risk Monitoring Report
		Number of Internal Audit reports submitted to the Audit Committee per quarter	Pa10-2022	MM	4.3.0	In house	4	1 Internal Audit reports submitted to the Audit Committee	1 Internal Audit reports submitted to the Audit Committee	1 Internal Audit reports submitted to the Audit Committee	1 Internal Audit reports submitted to the Audit Committee	4 Internal Audit reports submitted to the Audit Committee	4 Internal Audit reports submitted to the Audit Committee	Effective and accountable organization	Copy of the quarterly IA progress report

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION															
Strategic Goal: Improve community confidence in the system of local government															
							Baseline	2026/27							
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Good Governance	Internal Audit	Number of Audit Committee reports submitted to Council per quarter	Pa10-2022	MM	4.3.1	In house	4	1 Audit Committee reports submitted to Council	1 Audit Committee reports submitted to Council	1 Audit Committee reports submitted to Council	1 Audit Committee reports submitted to Council	4 Audit Committee reports submitted to Council	4 Audit Committee reports submitted to Council	Effective and accountable organization	Copy of quarterly AC report submitted to Council and Council Resolution
Good Governance	Good Governance	Action Plan on Issues raised by the Auditor General compiled and tabled to Council by 31 January 2027	Pa08-2022	CFO	4.3.2	In house	1	N/A	N/A	1 Action Plan on issues raised by the Auditor General compiled and tabled to Council	N/A	1 Action Plan on issues raised by the Auditor General compiled and tabled to Council	1 Action Plan on issues raised by the Auditor General compiled and tabled to Council	Addressed queries from AGSA for an improved audit outcome	Copy of approved Action Plan and Council Resolution.
Good Governance	Internal Audit	Review Risk-Based Internal Audit Plan and submit to Audit Committee by 31 Aug 2026	Pa08-2022	MM	4.3.3	In house	0	1 Review Risk-Based Internal Audit Plan and submit to the Audit Committee	N/A	N/A	N/A	1 Review Risk-Based Internal Audit Plan and submit to the Audit Committee	1 Review Risk-Based Internal Audit Plan and submit to the Audit Committee	Audit, Deliverance & Assurance	Reviewed Risk-Based Internal Audit Plan submitted to Audit Committee

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION															
Strategic Goal: Improve community confidence in the system of local government															
							Baseline	2026/27							
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Customer Relationship Management	Customer/ Stakeholder Relationship	Number of quarterly Customer Complaint reports submitted to Council (Inclusive of Presidential Hotline)	Pa39-2022	MM	4.3.4	In house	2	1 Customer Complaint reports submitted to Council	1 Customer Complaint reports submitted to Council	1 Customer Complaint reports submitted to Council	1 Customer Complaint reports submitted to Council	4 Customer Complaint reports submitted to Council	4 Customer Complaint reports submitted to Council	Improved services delivery	Copy of quarterly Customer Complaint reports and Council Resolution
Good Governance	Good Governance	% of Internal Audit Findings resolved per quarter as per the Audit Plan (Total Organization)	Pa10-2022	MM	4.3.5	In house	31%	100% Internal Audit Findings resolved as per the Audit Plan	100% Internal Audit Findings resolved as per the Audit Plan	100% Internal Audit Findings resolved as per the Audit Plan	100% Internal Audit Findings resolved as per the Audit Plan	100% Internal Audit Findings resolved as per the Audit Plan	100% Internal Audit Findings resolved as per the Audit Plan	Effective and accountable organization	Copy of the quarterly internal audit report
		Number of new/reviewed policies, strategies, and By-Laws approved by Council by 30 June 2027 (B&T only)	Pa37-2022	CFO	4.3.6	In house	21	N/A	N/A	N/A	19 new/reviewed policies, strategies, and By-Laws approved by Council	19 new/reviewed policies, strategies, and By-Laws approved by Council	19 new/reviewed policies, strategies, and By-Laws approved by Council	Improve financial management and viability	Council Resolution of all approved policies, strategies, and By-Laws.

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION															
Strategic Goal: Improve community confidence in the system of local government															
							Baseline	2026/27							
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Good Governance	Good Governance	Number of new/reviewed policies and strategies approved by Council by 30 June 2027 (CS only)	Pa37-2022	ED: CS	4.3.7	In house	5	N/A	N/A	N/A	05 new/reviewed policies and strategies approved by Council	05 new/reviewed policies and strategies approved by Council	05 new/reviewed policies and strategies approved by Council	Improve organisational discipline	Council Resolution of all approved policies and strategies

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION															
Strategic Goal: Improve community confidence in the system of local government															
Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Good Governance	Good Governance	Number of new/reviewed policies, strategies, and By-Laws approved by Council by 30 June 2027 (SS only)	Pa37-2022	ED: SS	4.3.8	In house	5	N/A	N/A	N/A	5 Number of new/reviewed policies, strategies, and By-Laws approved by Council	5 Number of new/reviewed policies, strategies, and By-Laws approved by Council	5 Number of new/reviewed policies, strategies, and By-Laws approved by Council	Compliance with relevant legislation	Council Resolution of all approved policies, strategies, and By-Laws.
		Number of new/reviewed policies, strategies, and By-Laws approved by Council by 30 June 2027 (TS only)	Pa37-2022	ED: TS	4.3.9	In house	1	N/A	N/A	N/A	1 new/reviewed policies, strategies, and By-Laws approved by Council	1 new/reviewed policies, strategies, and By-Laws approved by Council	1 new/reviewed policies, strategies, and By-Laws approved by Council	Compliance with relevant legislation	Council Resolution of all approved policies, strategies, and By-Laws.

TOGETHER FOR GROWTH AND DEVELOPMENT

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Goal: Improve community confidence in the system of local government

Strategic Thrust	Programme	KPI	IDP Link	Resp MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Customer Relationship Management	Improved Compliance to Legislation & Policies(Public Safety)	Number of Municipal firearms inspections conducted per month	Tp03-2022	ED: SS	4.4.0	In house	12	3 Municipal firearms inspections conducted	3 Municipal firearms inspections conducted	3 Municipal firearms inspections conducted	3 Municipal firearms inspections conducted	12 Municipal firearms inspections conducted	12 Municipal firearms inspections conducted	Compliance with the Firearms Act	Copies of firearms inspections forms
		Number of Cemeteries Management Forum Meetings Scheduled & held per quarter	Cs01-2022	ED: SS	4.4.1	In house	4	1 Cemeteries Management Forum Meetings Scheduled & held	1 Cemeteries Management Forum Meetings Scheduled & held	1 Cemeteries Management Forum Meetings Scheduled & held	1 Cemeteries Management Forum Meetings Scheduled & held	4 Cemeteries Management Forum Meetings Scheduled & held	4 Cemeteries Management Forum Meetings Scheduled & held	Improved stakeholder management	Copy of the close-out report for each forum meeting, inclusive of Attendance Registers
	Customer/ Stakeholder Relationship	Number of Customer satisfaction surveys conducted by 30 June 2027	Pa20-2022	MM	4.4.2	In house	0	N/A	N/A	N/A	1 Customer satisfaction survey conducted	1 Customer satisfaction survey conducted	1 Customer satisfaction survey conducted	Improved service delivery	Report on Customer Satisfaction Survey submitted to the MM

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Goal: Improve community confidence in the system of local government

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Annual Target	Output Indicator	Outcome Indicator	POE
Customer Relationship Management	Customer/ Stakeholder Relationship Management	Number of monthly updates of the Municipal social media accounts		MM	4.4.3	In house	100%	3 monthly updates of the Municipal social media accounts.	3 monthly updates of the Municipal social media accounts	3 monthly of the Municipal social media accounts	3 monthly updates of the Municipal social media accounts	12 monthly updates of the Municipal social media accounts	12 monthly updates of the Municipal social media accounts	Effective communication with the public	Copy of dated screenshots of social media accounts updates.
		Number of quarterly newsletter(s) published		ED: CS	4.4.4	700	2	1 newsletter(s) published	1 newsletter(s) published	1 newsletter(s) published	1 newsletter(s) published	4 newsletter(s) published	4 newsletter(s) published	Effective communication with the public	Copy of quarterly newsletter(s) published
		Number of radio slots secured for the Executive Mayor per quarter	Pa18-2022	MM	4.4.5	200	2	1 radio slot secured for the Executive Mayor	1 radio slot secured for the Executive Mayor	1 radio slot secured for the Executive Mayor	1 radio slot secured for the Executive Mayor.	4 radio slots secured for the Executive Mayor	4 radio slots secured for the Executive Mayor	Effective communication with the public	Copy of confirmation from the radio station

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Goal: Improve community confidence in the system of local government

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Customer Relationship Management	Customer/ Stakeholder Relationship Management	Number of legislated notices approved by the MM and published per quarter	Mf20-2022	ED: CS	4.4.6	In house	7	1 legislated notice approved by the MM and published	N/A	3 legislated notices approved by the MM and published	1 legislated notice approved by the MM and published	5 legislated notices approved by the MM and published	5 legislated notices approved by the MM and published	Compliance with legislation	Copy of approved notices published
		Number of monthly updates of the Municipal Website as per Section 75 of the MFMA.		MM	4.4.7	In house	23	3 monthly updates of the Municipal Website as per Section 75 of the MFMA	1 monthly updates of the Municipal Website as per Section 75 of the MFMA	4 monthly updates of the Municipal Website as per Section 75 of the MFMA	4 monthly updates of the Municipal Website as per Section 75 of the MFMA	12 monthly updates of the Municipal Website as per Section 75 of the MFMA	12 monthly updates of the Municipal Website as per Section 75 of the MFMA	Comply with Sec 75 of MFMA	Dated Municipal Website screenshots.
		Strategic Planning Lekgotla report Submitted to Council by 31 March 2027		MM	4.4.8	In house	1	N/A	N/A	1 Strategic Planning Lekgotla report Submitted to Council	N/A	1 Strategic Planning Lekgotla report Submitted to Council	1 Strategic Planning Lekgotla report Submitted to Council	Improved services delivery	Close-out report, attendance register, and Council Resolution
Service Delivery	Strategic Planning	Number of quarterly status reports on monitoring of Municipal security services submitted to the Municipal Manager per quarter	Tp03-2022	ED: SS	4.4.9	In house	4	1 status report on the monitoring of Municipal security services submitted to the Municipal Manager	1 status report on the monitoring of Municipal security services submitted to the Municipal Manager	1 status report on the monitoring of Municipal security services submitted to the Municipal Manager	1 status report on the monitoring of Municipal security services submitted to the Municipal Manager	4 status reports on the monitoring of Municipal security services submitted to the Municipal Manager	4 status reports on the monitoring of Municipal security services submitted to the Municipal Manager	Safeguarding of VKLM assets, employees, and councillors	Quarterly Security Reports and Acknowledgement of receipt by MM

TOGETHER FOR GROWTH AND DEVELOPMENT

KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Goal: Improve community confidence in the system of local government

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline	2026/27							
							2024/25	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
	Security Services	Number of service delivery reports compiled and submitted to the MM per quarter	As01-2022	MM	4.5.0	In house	4	1 service delivery reports compiled and submitted to the MM	1 service delivery reports compiled and submitted to the MM	1 service delivery reports compiled and submitted to the MM	1 service delivery reports compiled and submitted to the MM	4 service delivery reports compiled and submitted to the MM	4 service delivery reports compiled and submitted to the MM	Improved Service Delivery	Copy of signed service delivery reports
	All Services	% of complaints received through the Livi Lemphakatsi Mobile APP resolved within 30 days.	As01-2022	MM	4.5.1	In house	New	85% of complaints received through the Livi Lemphakatsi Mobile APP resolved within 30 days.	85% of complaints received through the Livi Lemphakatsi Mobile APP resolved within 30 days.	85% of complaints received through the Livi Lemphakatsi Mobile APP resolved within 30 days.	85% of complaints received through the Livi Lemphakatsi Mobile APP resolved within 30 days.	85% of complaints received through the Livi Lemphakatsi Mobile APP resolved within 30 days.	85% of complaints received through the Livi Lemphakatsi Mobile APP resolved within 30 days.	Improved turnaround time in resolving complaints	Livi Lemphakatsi Mobile APP Report

KPA 5: SPATIAL DEVELOPMENT

Strategic Goal: Increase regularisation of the built environment

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome indicator	POE
Land Tenure and Spatial Development	Land Tenure and Spatial Development	% of new registered building plan applications received and approved (referred back) within agreed timeframes of 28 days.	Sd07-2022	MM	5.1	In house	100%	100% new registered building plan applications received and approved (referred back)	100% new registered building plan applications received and approved (referred back)	100% new registered building plan applications received and approved (referred back)	100% new registered building plan applications received and approved (referred back)	100% new registered building plan applications received and approved (referred back)	100% new registered building plan applications received and approved (referred back)	Compliance to building regulations	Copy of application Register
		% of (category 2) land use applications received and processed within 90 days by authorised officer	Sd06-2022	MM	5.2	In house	100%	100% (category 2) land use applications received and processed	100% (category 2) land use applications received and processed	100% (category 2) land use applications received and processed	100% (category 2) land use applications received and processed	100% (category 2) land use applications received and processed	100% (category 2) land use applications received and processed	Compliance to the SPLUMA by-law	Copy of the land use applications report and register

TOGETHER FOR GROWTH AND DEVELOPMENT

KPA 5: SPATIAL DEVELOPMENT

Strategic Goal: Increase regularisation of the built environment

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	202627 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Land Tenure and Spatial Development	Land Tenure and Spatial Development	% of (category 1) land use applications received and referred to Nkangala District Tribunal within 90 days from VKLM	Sd06-2022	MM	5.3	In house	100%	100% (category 1) land use applications received and referred to Nkangala District Tribunal	100% (category 1) land use applications received and referred to Nkangala District Tribunal	100% (category 1) land use applications received and referred to Nkangala District Tribunal	100% (category 1) land use applications received and referred to Nkangala District Tribunal	100% (category 1) land use applications received and referred to Nkangala District Tribunal	100% (category 1) land use applications received and referred to Nkangala District Tribunal	Compliance with the SPLUMA by-law	The list of registered applications received and referred to NDM (Land tribunal)
	Building Control	Number of quarterly reports on building contraventions notices issued submitted to the MM	Sd06-2022	MM	5.4	In house	100%	1 Quarterly Report on building contraventions notices issued submitted to the MM	1 Quarterly Report on building contraventions notices issued submitted to the MM	1 Quarterly Report on building contraventions notices issued submitted to the MM	1 Quarterly Report on building contraventions notices issued submitted to the MM	4 Quarterly Reports on building contraventions notices issued submitted to the MM	4 Quarterly Reports on building contraventions notices issued submitted to the MM	Compliance to building regulations	Copy of quarterly reports submitted and signed by the MM.
		Number of property inspections conducted per quarter in terms of compliance with the Land scheme and Building Regulations	Sd06-2022	MM	5.5	In house	158	25 property inspections conducted in terms of compliance with the Land scheme and Building Regulations	25 property inspections conducted in terms of compliance with the Land scheme and Building Regulations	25 property inspections conducted in terms of compliance with the Land scheme and Building Regulations	25 property inspections conducted in terms of compliance with the Land scheme and Building Regulations	100 property inspections conducted in terms of compliance with the Land scheme and Building Regulations	100 property inspections conducted in terms of compliance with the Land scheme and Building Regulations	Compliance with building regulations	Close-out report with signed inspection forms

KPA 5: SPATIAL DEVELOPMENT

Strategic Goal: Increase regularisation of the built environment

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Land Tenure and Spatial Development	Building Control	Number of property inspections conducted per quarter in terms of compliance to the Building Regulations	Sd09-2022	MM	5.6	In house	New	50 property inspections conducted in terms of compliance to the Land scheme and Building Regulations	50 property inspections conducted in terms of compliance to the Land scheme and Building Regulations	50 property inspections conducted in terms of compliance to the Land scheme and Building Regulations	50 property inspections conducted in terms of compliance to the Land scheme and Building Regulations	200 property inspections conducted in terms of compliance to the Land scheme and Building Regulations	200 property inspections conducted in terms of compliance to the Land scheme and Building Regulations	Compliance to building regulations	Close-out report with signed inspection forms
	Land Audit	Progress report on the development of the Land Audit submitted to the MM by 30 June 2027		MM	5.7	In house	1	N/A	1 progress report on the development of the Land Audit submitted to the MM	N/A	1 progress report on the development of the Land Audit submitted to the MM	2 progress reports on the development of the Land Audit submitted to the MM	2 progress reports on the development of the Land Audit submitted to the MM	Informed decisions on land availability for development	Copy of progress reports on the development of the land audit, signed by the MM.
		Number of quarterly reports on cases of Land Invasion reported and resolved submitted to the MM		MM	5.8	In house	4	1 Quarterly Report on cases of Land Invasion reported and resolved submitted to the MM	1 Quarterly Report on cases of Land Invasion reported and resolved submitted to the MM	1 Quarterly Report on cases of Land Invasion reported and resolved submitted to the MM	1 Quarterly Report on cases of Land Invasion reported and resolved submitted to the MM	4 Quarterly Reports on cases of Land Invasion reported and resolved, submitted to the MM	4 Quarterly Reports on cases of Land Invasion reported and resolved, submitted to the MM	Improved quality of life and sustainable human settlement	Land invasion reports submitted and signed by the MM

TOGETHER FOR GROWTH AND DEVELOPMENT

KPA 5: SPATIAL DEVELOPMENT

Strategic Goal: Increase regularisation of the built environment

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr	3rd Qtr.	4th Qtr.	Annual Target	Output indicator	Outcome Indicator	POE
Land Tenure and Spatial Development		Number of Quarterly reports on Land Contraventions notices issued and submitted to the MM by 30 June 2027		MM	5.9	In house	4	1 Quarterly report on Land Contraventions notices issued, submitted to the MM	1 Quarterly report on Land Contraventions notices issued, submitted to the MM	1 Quarterly report on Land Contraventions notices issued, submitted to the MM	1 Quarterly report on Land Contraventions notices issued, submitted to the MM	4 Quarterly reports on Land Contraventions notices issued and submitted to the MM	4 Quarterly reports on Land Contraventions notices issued and submitted to the MM	Improved built environment	Copy of the quarterly report of building contravention notices issued, signed by the MM.
Land Tenure and Spatial Development	Land Audit	Number of informal settlements enumerated and classified in terms of UISP (Upgrading of Informal Settlements Programme) categorisation reported to Council bi-annually	Hs 01-2022	MM	5.1.0	In House	New	N/A	1 report submitted to Council with respect to informal settlements enumerated and classified in terms of UISP categorisation	N/A	1 report submitted to Council with respect to informal settlements enumerated and classified in terms of UISP categorisation	2 bi-annual reports submitted to Council with respect to informal settlements enumerated and classified in terms of UISP categorisation	2 bi-annual reports submitted to Council with respect to informal settlements enumerated and classified in terms of UISP categorisation	Improved quality of life and sustainable human settlement	Copy of bi-annual informal settlements reports submitted to Council and Council Resolution
Land Tenure and Spatial Development	Human Settlements	Funding secured for the Development of Rental Housing Programme at Erf 1202 by 30 June 2027	Hs 01-2022	MM	5.1.1	Dept of Human Settlement	New	N/A	N/A	N/A	Funding secured for the Development of Rental Housing Programme at Erf 1202 by 30 June 2027	Funding secured for the Development of Rental Housing Programme at Erf 1202 by 30 June 2027	Funding secured for the Development of Rental Housing Programme at Erf 1202 by 30 June 2027	Improved quality of life and sustainable human settlement	Copy of the funding agreement submitted to Council and Council Resolution

KPA 6: LOCAL ECONOMIC DEVELOPMENT

Strategic Goal: Increased economic activity and job creation

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Economic Growth and Development	Economic Growth and Development	Number of bi-annual reports submitted to Council with respect to the CSI and SLP Programme of both Business and Mining organisations by 30 June 2027	Led03-2022 Led09-2022	MM	6.1	In house	2	1 quarterly report submitted to Council with respect to CSI and SLP Programme of both Business and Mining companies by 30 June 2027	1 quarterly report submitted to Council with respect to CSI and SLP Programme of both Business and Mining companies by 30 June 2027	1 quarterly report submitted to Council with respect to CSI and SLP Programme of both Business and Mining companies by 30 June 2027	1 quarterly report submitted to Council with respect to CSI and SLP Programme of both Business and Mining companies by 30 June 2027	4 CSI and SLP Programme of both Business and Mining companies Report submitted to Council	4 CSI and SLP Programme of both Business and Mining companies Report submitted to Council	Secured funding for infrastructure maintenance and local economic development	Copies of quarterly reports submitted to Council
		Number of total work opportunities created through programmes by 30 June 2027 (GKPI).		ED: TS	6.2	In house	179	10 work opportunities created through the labour-intensive programme (GKPI).	15 work opportunities created through the labour-intensive programme (GKPI).	20 work opportunities created through the labour-intensive programme (GKPI).	10 work opportunities created through the labour-intensive programme (GKPI).	55 work opportunities created through the labour-intensive programme (GKPI).	55 work opportunities created through the labour-intensive programme (GKPI).	Alleviate poverty and improve service delivery	Job opportunity report
		Number of skills development initiatives scheduled and held for the youth bi-annually	Led35-2022	ED: SS	6.3	1 000	2	N/A	1 skill development initiative held for the youth	1 skill development initiative held for the youth	N/A	2 skills development initiatives held for the youth	2 skills development initiatives held for the youth	Youth skills development	Copy of close-out report inclusive pictures and Attendance Register.
		Number of work opportunities created through the implementation of EPWP by 30 June 2027	Led09-2022	MM	6.4	1 900	New	N/A	100 Work opportunities created through the implementation of EPWP	N/A	100 Work opportunities created through the implementation of EPWP	200 Work opportunities created through the implementation of EPWP	200 Work opportunities created through the implementation of EPWP	Alleviate poverty and improve service delivery	Front page of the contract and a copy of the ID document

KPA 6: LOCAL ECONOMIC DEVELOPMENT

Strategic Goal: Increased economic activity and job creation

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Economic Growth and Development	Economic Growth and Development	Number of quarterly LED Forums meetings held by 30 June 2027		MM	6.5	In house	New	1 LED Forum meeting held	1 LED Forum meeting held	1 LED Forum meeting held	1 LED Forum meeting held	4 LED Forum meetings held	4 LED Forum meetings held	Foster a cooperative environment for infrastructure and economic development	Copy of close-out reports, inclusive of Attendance Register
		Number of SMME's and Cooperatives capacity building skills workshops held per quarter		MM	6.6	200	5	1 SMME's and Cooperatives capacity building skills workshops held per quarter	1 SMME's and Cooperatives capacity building skills workshops held per quarter	1 SMME's and Cooperatives capacity building skills workshops held per quarter	1 SMME's and Cooperatives capacity building skills workshops held per quarter	4 SMME's and Cooperatives skills workshop held	4 SMME's and Cooperatives skills workshop held	Create sustainable businesses	Copy of close-out reports, inclusive of Attendance Register.
		Number of local economic entities (SMMEs, Cooperatives and Informal Businesses) receive financial support by 30 June 2027		MM	6.7	In house	New	N/A	N/A	N/A	30 Local Economic entities (SMMEs, Cooperatives and Informal Businesses) receive financial and non-financial support by 30 June 2027	30 Local Economic entities (SMMEs, Cooperatives and Informal Businesses) receive financial and non-financial support by 30 June 2027	30 Local Economic entities (SMMEs, Cooperatives and Informal Businesses) receive financial and non-financial support by 30 June 2027	Create sustainable businesses	Copy of close-out reports (with attendance register) submitted to Council and Council Resolution
		Number of industrial firms acquired from Botleng industrial park by 30 June 2027	Led09-2022	MM	6.8	In house	New	N/A	1 industrial firm acquired from Botleng industrial park by 30 June 2027	N/A	1 industrial firm acquired from Botleng industrial park by 30 June 2027	2 industrial firms acquired from Botleng industrial park by 30 June 2027	2 industrial firms acquired from Botleng industrial park by 30 June 2027	Attract established businesses, creating sustainable, permanent manufacturing and technical jobs	Copy of the acquisition and revitalization report of Botleng industrial park by 30 June 2027

KPA 6: LOCAL ECONOMIC DEVELOPMENT

Strategic Goal: Increased economic activity and job creation

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	2026/27 1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Annual Target	Output Indicator	Outcome Indicator	POE
Economic Growth and Development		Number of initiatives implemented to promote the agricultural economy in VKLM		MM	6.9	In house	New	1 initiative implemented to promote the agricultural economy in VKLM	1 initiative implemented to promote the agricultural economy in VKLM	1 initiative implemented to promote the agricultural economy in VKLM	1 initiative implemented to promote the agricultural economy in VKLM	4 initiatives implemented to promote the agricultural economy in VKLM	4 initiatives implemented to promote the agricultural economy in VKLM	Strengthening the agricultural economy	Copy of close-out reports, inclusive of Attendance Register
	Tourism Development	Number of Local Tourism Organisation meetings held per quarter		MM	6.10	In house	New	1 Local Tourism Organisation meetings held	1 Local Tourism Organisation meetings held	1 Local Tourism Organisation meetings held	1 Local Tourism Organisation meetings held	4 Local Tourism Organisation meetings held	4 Local Tourism Organisation meetings held	Foster cooperative environment for infrastructure and economic development	Copy of close-out reports, inclusive of Attendance Register
		Number of quarterly initiatives implemented to improve tourism in VKLM	Led03 – 2022	MM	6.11	In house	New	1 initiative implemented to improve tourism in VKLM	1 initiative implemented to improve tourism to VKLM	1 initiative implemented to improve tourism to VKLM	1 initiative implemented to improve tourism to VKLM	4 initiatives implemented to improve tourism to VKLM	4 Initiatives implemented to improve tourism to VKLM	Stimulated tourism economy	Copy of close-out reports, inclusive of Attendance Register

9. VKLM CAPITAL PROJECTS

A three-year capital works plan has been developed that will be funded in part through MIG funding. 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 2026/27 IDP to be attained.

It should be noted that the Municipality is faced with serious financial constraints to cater for all Capital and Operational needs identified and has therefore prioritised as deemed appropriate to address the strategies developed during the annual review of the IDP.

VICTOR KHANYE LOCAL MUNICIPALITY

CAPITAL PROGRAM

2026/2027 to 2028/2029

	DETAILS	BUDGETED SPENDING - 2026/2027						
		IDP Program	PURCHASED / CONSTRUCTED NEW	REPLACEMENT	TOTAL	FUNDING SOURCE	2027/2028	2028/2029
1	2	3	4	5	7	8	7	8
	CAPITAL EXPENDITURE							
2	Budget & Treasury	RE / GGC	500 000	0	500 000		516 500	533 028
	Finance: Office furniture & equipment, Computer Equipment		500 000	0	500 000	Revenue	516 500	533 028
3	Office of the Municipal Manager	MM	350 000	0	350 000		361 550	373 119
	Office furniture & equipment		350 000	0	350 000	Revenue	361 550	373 119
4	Corporate Services	TSD	450 000	0	450 000		464 850	479 725

	Office furniture & equipment		450 000	0	450 000	Revenue	464 850	479 725
5	**Community Parks (including Nurseries)**	CS	200 000		200 000		206 600	213 211
	Office furniture & equipment		200 000		200 000	Revenue	206 600	213 211
6	**Information Technology**	IT	1 500 000		1 500 000		1 549 500	1 599 084
	Computer equipement		1 500 000		1 500 000	Revenue	1 549 500	1 599 084
7	**Waste Management: Sanitation**	WS	6 000 000	0	6 000 000		6 313 560	0
	Upgarding of Botleng extension 3 outfall sewer pipeline		6 000 000	0	6 000 000	MIG	6 313 560	0
8	**Economic Development**	ED	150 000	0	150 000		154 950	159 908
	Office furniture & equipment		150 000	0	150 000	Revenue	154 950	159 908
9	**Fire Fighting Department**	FF	300 000	0	300 000		309 900	319 817
	Office furniture & equipment		300 000	0	300 000	Revenue	309 900	319 817
10	**Town Planning Building Regulation**	TB	400 000	0	400 000		413 200	426 422
	Office furniture & equipment		400 000	0	400 000	Revenue	413 200	426 422
11	**Techinical Services**	TS	300 000		300 000		0	0
	Office furniture & equipment		300 000		300 000	Revenue	0	0
12	**Fleet Management**		2 000 000	0	2 000 000		2 066 000	2 132 112

	Acqusition of fleet		2 000 000	0	2 000 000	Revenue	2 066 000	2 132 112
13	**Electrical Services**	ES	**5 088 000**	0	**5 088 000**		**10 108 000**	**10 565 000**
	Intergrated national electricity programme		2 088 000	0	2 088 000	INEP	10 108 000	10 565 000
	Acquisition of Smart Meters		3 000 000		3 000 000	Revenue		
14	**Road Transport**	**RSW**	**3 887 553**	0	**3 887 553**		**1 692 100**	0
	Tarring of roads and stormwater drainage		2 192 403	0	2 192 403	MIG	0	0
	5% PMU		1 695 150		1 695 150	MIG	1 692 100	0
15	**Water**	**WS**	**3 000 000**	0	**3 000 000**		0	0
	Upgrading and refurbishment of Botleng Booster pump station (10%)		3 000 000	0	3 000 000	MIG	0	0
16	**Solid Waste**	**SW**	**16 693 947**	0	**16 693 947**		**19 252 453**	0
	Development of the 2nd phase of the landfill site in Delmas-Phase 2		13 693 947		13 693 947	MIG	16 252 453	0
	Supply and Delivery Plant for Operation of Landfill site		3 000 000		3 000 000	MIG	3 000 000	
	TOTAL CAPITAL EXPENDITURE		40 819 500	0	40 819 500		43 409 163	16 801 426
	SOURCE OF FINANCE							
	Contributions from revenue		9 150 000		9 150 000		6 043 050	6 236 426
	Municipal Infrastructure Grant (MIG)		29 581 500		29 581 500		27 258 113	0
	Intergrated national electricity programme(INEP)		2 088 000		2 088 000		10 108 000	10 565 000
	TOTAL CAPITAL FUNDING		40 819 500	0	40 819 500		43 409 163	16 801 426

NOTE: 1. *Carry-over projects are only an estimation at this stage as the actual figure will be determined with greater accuracy closer to financial year-end.*

ANNEXURE A

MFMA CIRCULAR NO. 88

The circular seeks to strengthen the linkages across all three spheres of government by prioritizing all-inclusive cycle of planning, budgeting, reporting and evaluation. It further provides guidance in planning, budgeting/fiscal/financial and reporting reforms for strategic alignment, in order to achieve great increase in spatial, economic and social transformation in municipalities. The reforms will continue being incrementally implemented in the 2025/26 – 2026/27 Medium Term Revenue Expenditure Framework (MTREF) and apply on a differentiated basis per municipal category.

A. INSTITUTIONALISATION OF PLANNING AND BUDGETING REFORMS AND GUIDELINE

Having institutionalised planning, budgeting and reporting reforms in the IDP, focuses the attention on reforming longer-term planning. It has been noted that while the annual local government planning and budgeting process includes all of government stakeholders, i.e. national, provincial and state own entities (SOE), very few of the national, provincial and SOE processes includes municipalities.

The planning reforms should be driven into oversight, monitoring and evaluation processes by setting out the criteria to assess the extent to which longer-term frameworks and strategies as well as the IDP incorporates planning reforms. Support will be provided by both national and provincial government to the municipality in order that these planning reforms are successfully implemented and institutionalised.

B. ROLLING OUT THE REFORM TO MUNICIPALITIES

The Department of CoGTA has advanced the development and application of the MFMA Circular No. 88 indicator set to local municipalities, with a view to eventually regulate the reform. A broader set of municipal and sector consultations were undertaken in terms of the provisions of Section 43 of the Municipal Systems Act, 2000, which provides for the Minister of CoGTA after consultation with MECs of CoGTA and organised local government representing municipalities at national level, to prescribe and regulate key performance indicators to local government.

In order to get the process of planning and reporting on the said indicators and for municipalities to get the related planning and reporting process and system in place, a rigorous pilot process will be undertaken for all municipalities. This is informed by the consultation with the Auditor-General of South Africa (AGSA) to support municipalities to adopt the reform without the risk of receiving audit findings as part of the pilot process.

As a result of the pilot process in the 2024/25 financial year, municipalities will not be required to incorporate the indicators in their existing performance indicators tables in the IDP and SDBIP. The existing MFMA Circular No, 88 guidance to give expression to **OUTCOME indicators in the IDP** (an annual IDP review) and **OUTPUT indicators in the SDBIP**. Hence, these indicators should find expression in a dedicated ANNEXURE to the IDP and SDBIP which clearly indicates the MFMA Circular No.88 indicators applicable to the municipality at Tier 1 and 2 levels of readiness. The TIER LEVELS are explained as follows:

.

TIER 1:	**Indicator conceptually clear, established methodology and standards available and data regularly produced.**
TIER 2:	**Indicator conceptually clear, established methodologies and some standards but there is variability in interpretation and systems available to support. Data are not yet regularly produced across all stakeholders.**

For this pilot process, the applicable indicators as included in the Annexures will be monitored and reported on, on a quarterly and annual basis, to National and Provincial CoGTA. This "parallel" pilot process will allow and encourage municipalities to plan, implement and report on the MFMA Circular No 66 indicators, without limiting their statutory performance planning and reporting in fear of audit findings before they have not adequately institutionalized the process.

C. MUNICIPAL PLANNING

- Tier 1 and 2 outcomes, output and compliance indicators applicable to the municipality to be included in a dedicated Annexure to the IDP and SDBIP which clearly specifies the indicator;
- Baselines should be established for Tier 1 and 2 outcomes, output and compliance indicators and reflected in the IDP reviews/updates from 2025/26 onwards;
- Targets for outcome indicators should be set on an annual basis (2025/26, with potential quarterly targets depending on the frequency of the indicator); and
- No targets should be set for compliance indicators as these are tracked for monitoring purposes only.

D. MUNICIPAL REPORTING

- Quarterly and annual reports will be submitted to National and Provincial CoGTA for all Tier 1 and 2 output and compliance indicators (quarterly and/or annual) and outcome indicators (annual only); and
- During pilot, NO reporting through the Section 46 Annual Performance Report (APR) will be required.

E. ROLES AND RESPONSIBILITIES - **NATIONAL DEPARTMENT OF COGTA**

- Coordinate the planning and reporting reform with the other centre of government departments and provide policy direction across municipal categories;
- Develop and issue the relevant planning and reporting templates, guidance notes and updates;
- Receive data from municipalities, and consolidated provincial reports from provincial CoGTA departments analyse and compare data from across municipal contexts and provide feedback;
- Facilitate the development of an ICT system for centralised transmission of data in line with plans for the District Development Model; and
- Issue extracts of the applicable Tier 1 and Tier 2 indicators and their summary definitions for all categories of municipality for ease of reference.

F. ROLES AND RESPONSIBILITIES – **PROVINCIAL DEPARTMENT OF COGTA**

- ☐ Provide technical support for piloting and reporting by municipalities to national provincial CoGTA; and
- ☐ Utilise the CoGTA guidance documentation and reporting templates;
- ☐ Host forums, briefings and platforms to support the uptake and rollout of the indicators;
- ☐ Establish a reporting process, follow-up with municipalities, analyse and develop a consolidated provincial report to the CoGTA, and provide feedback to municipalities;
- ☐ Escalate Frequently Asked Questions to the CoGTA and distribute/share/communicate FAQ's by CoGTA in the province;
- ☐ Provide feedback and suggestions to strengthen the reform rollout.

G. INSTITUTIONALISING EVALUATION IN THE LOCAL GOVERNMENT SPHERE

The 2019 National Evaluation Policy Framework (NEPF) has clarified the objective of ensuring local government successfully institutionalizes the practice of evaluation, as it is critical to the realization of the outcomes of the National Development Plan (NDP). Further, the District Development Model provides an opportunity to advance this vital strategic function through better coordinated intergovernmental planning and budgeting.

This occurs at a time when the MFMA Circular No. 88 reforms are advancing a differentiated, standardized and comparable set of indicators for all of local government. There are apparent synergies and common reform objectives related to evidence-based decision-making and cost-effectiveness of public sector strategies in this regard. Here below are the **OUTPUT indicators** as instructed by the MFMA Circular No. 88.

MUNICIPAL NAME: VICTOR KHANYE LOCAL MUNICIPALITY

Output Planning Template: 2026-26

Only when an indicator or data element is not reported during the pilot

C88 Code OUTPUT INDICATORS FOR QUARTERLY REPORTING	Description	Baseline (Annual Performance for 2025/26)	Annual target for 2026/27	1st Quarter planned output as per SDBIP	2nd Quarter planned output as per SDBIP	3rd Quarter planned output as per SDBIP	4th Quarter planned output as per SDBIP
EE1.11	**Number of dwellings provided with connections to mains electricity supply by the municipality**	198					
EE1.11(1)	Number of new residential supply points energised by the municipality		21	0	0	0	0
EE3.21	**Percentage of planned maintenance performed**	100%					
EE3.21(1)	Actual number of maintenance 'jobs' for planned or preventative maintenance	9					
EE3.21(2)	Budgeted number of maintenance 'jobs' for planned or preventative maintenance	9					
EE3.11	**Percentage of unplanned outages that are restored to supply within industry standard timeframes**	100%					
EE3.11(1)	Number of unplanned outages where 98% of affected customers are restored within 24 hours	85					
EE3.11(2)	Total number of unplanned outages	85					
ENV3.11	**Percentage of recognised informal settlements receiving basic waste removal services**	0,0%					
ENV3.11(1)	Number of informal settlements receiving basic waste removal services	0	0	0	0	0	0
ENV3.11(2)	The total number of recognised informal settlements	13					
TR6.12	**Percentage of surfaced municipal road lanes which has been resurfaced and resealed**	0,03%					
TR6.12(1)	Kilometres of municipal road lanes resurfaced and resealed	3,9					
TR6.12(2)	Kilometres of surfaced municipal road lanes	130					

TR6.13	**KMs of new municipal road network**	0,0%					
TR6.13(1)	Number of kilometres of surfaced road network built	0					
TR6.13(2)	Number of kilometres of unsurfaced road network built	0					
TR6.21	**Percentage of reported pothole complaints resolved within standard municipal response time**	90,00%	On Demand				
TR6.21(1)	Number of pothole complaints resolved within the standard time after being reported	45					
TR6.21(2)	Number of potholes reported	50					
WS1.11	**Number of new sewer connections meeting minimum standards**	0,00	On Demand				
WS1.11(1)	Number of new sewer connections to consumer units	0					
WS1.11(2)	Number of new sewer connections to communal toilet facilities.	0					
WS2.11	**Number of new water connections meeting minimum standards**	1,00	On Demand				
WS2.11(1)	Number of new water connections to piped (tap) water	1					
WS2.11(2)	Number of new water connections to public/communal facilities.	1					
WS3.11	**Percentage of callouts responded to within 48 hours (sanitation/wastewater)**	91,0%	On Demand				
WS3.11(1)	Number of callouts responded to within 48 hours (sanitation/wastewater)	794					
WS3.11(2)	Total number of callouts (sanitation/wastewater)	869					
WS3.21	**Percentage of callouts responded to within 48 hours (water)**	92,0%	On Demand				
WS3.21(1)	Number of callouts responded to within 48 hours (water)	832					
WS3.21(2)	Total water service callouts received	901					
GG1.21	**Staff vacancy rate**	0,27%					
GG1.21(1)	The number of employee posts on the approved organisational structure	576					

GG1.21(2)	The number of actual employees in the municipality	416					
GG1.22	**Percentage of vacant posts filled within 6 months**	100,0%					
GG1.22(1)	Number of vacant posts filled within 6 months since the date (dd/mm/yyyy) of authority to proceed with filling the vacancy	11					
GG1.22(2)	Number of vacant posts that have been filled	11					
GG2.11	**Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)**	100,0%					
GG2.11(1)	Total number of ward committees with 6 or more members	9					
GG2.11(2)	Total number of wards	9					
GG2.12	**Percentage of wards that have held a quarterly councillor-convened community meeting**	100,0%					
GG2.12(1)	Number of councillor convened ward community meetings	9					
GG2.12(2)	Total number of wards in the municipality	9					
GG2.12(3)	Reporting quarter	1					
GG2.31	**Percentage of official complaints responded to through the municipal complaint management system**	99,0%					
GG2.31(1)	Number of official complaints responded to according to municipal norms and standards	3915					
GG2.31(2)	Number of official complaints received	3970					
GG5.11	**Number of active suspensions longer than three months**	3					
GG5.11(1)	Simple count of the number of active suspensions in the municipality lasting more than three months	3					
LED1.21	**Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes)**	1325					
LED1.21(1)	Number of work opportunities provided by the municipality through the Expanded Public Works Programme	176					

LED1.21(2)	Number of work opportunities provided through the Community Works Programme and other related infrastructure initiatives.	1149					
LED2.12	**Percentage of the municipality's operating budget spent on indigent relief for free basic services**	0,007004623%					
LED2.12(1)	R-value of operating budget expenditure on free basic services	7000000					
LED2.12(2)	Total operating budget for the municipality	999340000					
FD1.11	**Percentage compliance with the required attendance time for structural firefighting incidents**	93,0%					
FD1.11(1)	Number of structural fire incidents where the attendance time was 14 minutes or less	27					
FD1.11(2)	Total number of distress calls for structural fire incidents received	29					
LED1.11	**Percentage of total municipal operating expenditure spent on contracted service providers physically residing within the municipal area**	0,324657343%					
LED1.11(1)	R-value of operating expenditure on contracted services within the municipal area	27903000					
LED1.11(2)	Total municipal operating expenditure on contracted services	85946000					
LED3.11	**Average time taken to finalise business license applications**	0,184210526					
LED3.11(1)	Sum of the total working days per business application finalised	7					
LED3.11(2)	Number of business applications finalised	38					
LED3.31	**Average number of days from the point of advertising to the letter of award per 80/20 procurement process**	90,00					
LED3.31(1)	Sum of the number of days from the point of advertising a tender in terms of the 80/20	60					
	procurement process to the issuing of the letter of award						
LED3.31(2)	Total number of 80/20 tenders awarded as per the procurement process	10					

LED3.32	**Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission**	0,954063604%					
LED3.32(1)	Number of municipal payments within 30-days of complete invoice receipt made to service providers	1350					
LED3.32(2)	Total number of complete invoices received (30 days or older)	1415					
FM1.11	**Total Capital Expenditure as a percentage of Total Capital Budget**	0,127837984%					
FM1.11(1)	Actual Capital Expenditure	10428000					
FM1.11(2)	Budgeted Capital Expenditure	81572000					
FM1.12	**Total Operating Expenditure as a percentage of Total Operating Expenditure Budget**	0,653093041%					
FM1.12(1)	Actual Operating Expenditure	652662000					
FM1.12(2)	Budgeted Operating Expenditure	999340000					
FM1.13	**Total Operating Revenue as a percentage of Total Operating Revenue Budget**	0,562554752%					
FM1.13(1)	Actual Operating Revenue	493819000					
FM1.13(2)	Budgeted Operating Revenue	877815000					
FM1.14	**Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget**	0,223848808%					
FM1.14(1)	Actual Service Charges Revenue	72837000					
FM1.14(2)	Actual Property Rates Revenue	28374000					
FM1.14(3)	Budgeted Service Charges and Property Rates Revenue	452140000					
FM3.11	**Cash/Cost coverage ratio**	0,288782684					
FM3.11(1)	Cash and cash equivalent	24338557					
FM3.11(2)	Unspent Conditional Grants	11343336,23					
FM3.11(3)	Overdraft	0					

FM3.11(4)	Short Term Investment	0					
FM3.11(5)	Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	45000000					
FM3.13	**Trade payables to cash ratio**	0,016716352					
FM3.13(2)	Trade payables	24338557					
FM3.13(1)	Cash and cash equivalents	1455973000					
FM3.14	**Liquidity ratio**	0,012823637					
FM3.14(1)	Cash and cash equivalents	24338557					
FM3.14(2)	Current liabilities	1897945000					
FM4.31	**Creditors payment period**	369,7705604					
FM4.31(1)	Trade Creditors Outstanding	1485962000					
FM4.31(2)	Credit purchases (operating and capital)	1466791000					
FM4.31(3)	Number of days in the reporting year to date	365					
FM5.11	**Percentage of total capital expenditure funded from own funding (Internally generated funds + Borrowings)**	-0,48128291%					
FM5.11(1)	Internally Generated Funds	-5027000					
FM5.11(2)	Borrowings	0					
FM5.11(3)	Total Capital Expenditure	10445000					
FM6.12	**Percentage of awarded tenders [over R200k], published on the municipality's website**	100,0%					
FM6.12(1)	Number of awarded tenders published on the municipality's website	10					
FM6.12(2)	Number of awarded tenders	10					
FM6.13	**Percentage of tender cancellations**	0,0%					
FM6.13(1)	Number of tenders cancelled	0					
FM6.13(2)	Total number of tenders advertised and closed	10					
FM7.11	**Debtors payment period**	2 729,9					

FM7.11(1)	Gross Debtors						
FM7.11(2)	Bad Debt Provision	0					
FM7.11(3)	Billed Revenue	945014753,2					
FM7.11(4)	Number of days in the reporting period year to date	365					
FM7.12	**Collection rate ratio**	0,998832248%					
FM7.12(1)	Gross Debtors Opening Balance	1108280750					
FM7.12(2)	Billed Revenue	945014753,2					
FM7.12(3)	Gross Debtors Closing Balance	1109384293					
FM7.12(4)	Bad Debts Written Off	0					

C88 Code	Description	Baseline (Annual Performance for 2025/26)	Annual target for 2026/27	1st Quarter planned output as per SDBIP	2nd Quarter planned output as per SDBIP	3rd Quarter planned output as per SDBIP	4th Quarter planned output as per SDBIP
COMPLIANCE INDICATORS FOR QUARTERLY REPORTING							
C1	**Number of signed performance agreements by the MM and section 56 managers:**	5	5	5	N/A	N/A	N/A
C2	**Number of ExCo or Mayoral Executive meetings held:**	11	9	3	1	2	3
C3	**Number of Council portfolio committee meetings held:**	33	27	9	3	6	9
C4	**Number of MPAC meetings held:**	4	4	1	1	1	1
C6	**Number of formal (minuted) meetings between the Mayor, Speaker and MM were held to deal with municipal matters:**	1	4	1	1	1	1
C7	**Number of formal (minuted) meetings - to which all senior managers were invited- held:**	3	11				
C8	**Number of councillors completed training:**	0					
C9	**Number of municipal officials completed training:**	20					

C10	Number of work stoppages occurring:	0					
C11	Number of litigation cases instituted by the municipality:	0					
C12	Number of litigation cases instituted against the municipality:	15					
C13	Number of forensic investigations instituted:	0					
C14	Number of forensic investigations concluded:	0					
C15	Number of days of sick leave taken by employees:	623					
C17	Number of temporary employees employed:	78					
C18	Number of approved demonstrations in the municipal area:	0					
C19	Number of recognised traditional and Khoi-San leaders in attendance (sum of) at all council meetings:	0					
C20	Number of permanent environmental health practitioners employed by the municipality:	0					
C22	Number of Council meetings held:	11					
C23	Number of disciplinary cases for misconduct relating to fraud and corruption:	1					
C24	Number of council meetings disrupted	0	0	0	0		0
C25	Number of protests reported	0					
C26	R-value of all tenders awarded	1220276.69					
C27	Number of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations:	0					
C28	R-value of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations:	R 0					
C29	Number of approved applications for rezoning a property for commercial purposes:	5					
C30	Number of business licenses approved:	47					
C32	Number of positions filled with regard to municipal infrastructure:	3					
C33	Number of tenders over R200 000 awarded:	4 bidders					

C34	Number of months the Municipal Managers' position has been filled (not Acting):	47					
C35	Number of months the Chief Financial Officers' position has been filled (not Acting):	47					
C36	Number of vacant posts of senior managers:	0					
C38	Number of filled posts in the treasury and budget office:	63					
C40	Number of filled posts in the development and planning department	3					
C42	Number of registered engineers employed in approved posts	0					
C43	Number of engineers employed in approved posts:	1					
C44	Number of disciplinary cases in the municipality:	8					
C45	Number of finalised disciplinary cases:	0					
C47	Number of waste management posts filled:	86					
C49	Number of electricians employed in approved posts:	9					
C51	Number of filled water and wastewater management posts:	88					
C56	Number of customers provided with an alternative energy supply (e.g. LPG or paraffin or biogel according to supply level standards)	0					
C57	Number of registered electricity consumers with an embedded generation system	0					
C58	Total non-technical electricity losses in MWh (estimate)	0,00					
C59	Number of municipal buildings that consume renewable energy	0					
C61	Total number of chemical toilets in operation	0					
C63	Total volume of water delivered by water trucks	7 258 000,00					
C67	Number of paid full-time firefighters employed by the municipality	18					
C68	Number of part-time and firefighter reservists in the service of the municipality	7					
C69	Number of 'displaced persons' to whom the municipality delivered assistance	0					

C71	Number of procurement processes where disputes were raised	0					
C73	Number of structural fires occurring in informal settlements	18					
C74	Number of dwellings in informal settelements affected by structural fires (estimate)	18					
C76	Number of SMMEs and informal businesses benefitting from municipal digitisation support programmes rolled out directly or in partnership with other stakeholders	0					
C77	B-BBEE Procurement Spend on Empowering Suppliers that are at least 51% black owned based	6					
C78	B-BBEE Procurement Spend on Empowering Suppliers that are at least 30% black women owned	5					
C79	B-BBEE Procurement Spend from all Empowering Suppliers based on the B-BBEE Procurement	0					
C84	Number of building plans submitted for review	33					
C86	Number of households in the municipal area registered as indigent	3 310					
C89	Number of meetings of the Executive or Mayoral Committee postponed due to lack of quorum	0					
C92	Number of agenda items deferred to the next council meeting	1					
C93	Number of awards made in terms of SCM Reg 32	0					
C94	Number of requests approved for deviation from approved procurement plan	4					
C98	Number of building plan applications approved	0					
C100	Quarterly salary bill of suspended officials	R 0					
C102	Number of incidents of improper disposal of medical waste responded to by the municipality	0	0	0	0	0	0
C103	Number of notifiable medical condition investigations following the prescribed protocols	0	0	0	0	0	0
C104	Number of foodborne disease outbreak investigations following the prescribed protocols	0	0	0	0	0	0

C88 Code OUTPUT INDICATORS FOR ANNUAL REPORTING	Description	Baseline (Annual Performance for 2025/26)	Annual target for 2026/27
ENV4.11	**Percentage of biodiversity priority area within the municipality**	0,0%	
ENV4.11(1)	Total land area in hectares classified as "biodiversity priority areas"	0	
ENV4.11(2)	Total municipal area in hectares		
TR6.11	**Percentage of unsurfaced road graded**	75,0%	
TR6.11(1)	Kilometres of municipal road graded		
TR6.11(2)	Kilometres of unsurfaced road network		
WS5.31	**Percentage of total water connections metered**	61,0%	
WS5.31(1)	Number of water connections metered		
WS5.31(2)	Number of connections unmetered		
GG3.12	**Percentage of councillors who have declared their financial interests**	100,0%	
GG3.12(1)	Number of councillors that have declared their financial interests		
GG3.12(2)	Total number of municipal councillors		
FM2.21	**Cash backed reserves reconciliation at year end**	R 9 642 257	
FM2.21(1)	Actual Cash and Cash Equivalents		
FM2.21(2)	Long Term Investment		
FM2.21(3)	Unspent grants		
FM2.21(4)	Unspent borrowing		
FM2.21(5)	Statutory requirement		
FM2.21(6)	Working capital requirements		
FM2.21(7)	Other provisions		
FM2.21(8)	Long term investment committed		
FM2.21(9)	Reserves to be cash backed		
FM3.12	**Current ratio (current assets/current liabilities)**	0,35	
FM3.12(1)	Current assets		
FM3.12(2)	Current liabilities		
FM5.12	**Percentage of total capital expenditure funded from capital conditional grants**	97,0%	
FM5.12(1)	Total Capital Transfers (provincial and national capital conditional grants)		
FM5.12(2)	Total Capital Expenditure		
FM5.21	**Percentage of total capital expenditure on renewal/upgrading of existing assets**	91,0%	
FM5.21(1)	Total costs of Renewal and Upgrading of Existing Assets		
FM5.21(2)	Total Capital Expenditure		
FM5.22	**Renewal/Upgrading of Existing Assets as a percentage of Depreciation/Asset impairment**	5 025 800 000,0%	

FM5.22(1)	Total costs of Renewal and Upgrading of Existing Assets		
FM5.22(2)	Depreciation		
FM5.22(3)	Asset impairment)		
FM5.31	**Repairs and Maintenance as a percentage of property, plant, equipment and investment property**	0,1%	
FM5.31(1)	Total Repairs and Maintenance Expenditure		
FM5.31(2)	Property, Plant and Equipment		
FM5.31(3)	Investment Property (Carrying Value)		
FM7.31	**Net Surplus /Deficit Margin for Electricity**	0,0%	
FM7.31(1)	Total Electricity Revenue		
FM7.31(2)	Total Electricity Expenditure		
FM7.32	**Net Surplus /Deficit Margin for Water**	0,3%	
FM7.32(1)	Total Water Revenue		
FM7.32(2)	Total Water Expenditure		
FM7.33	**Net Surplus /Deficit Margin for Wastewater**	0,0%	
FM7.33(1)	Total Sanitation and Waste Water Revenue		
FM7.33(2)	Total Sanitation and Waste Water Expenditure		
FM7.34	**Net Surplus /Deficit Margin for Refuse**	0,0%	
FM7.34(1)	Total Refuse Revenue		
FM7.34(2)	Total Refuse Expenditure		

C88 Code OUTCOME INDICATORS FOR ANNUAL REPORTING	**Description**	**Baseline (Annual Performance for 2025/26)**	**Annual target for 2026/27**
EE4.4	**Percentage total electricity losses**	60,0%	
EE4.4(1)	Electricity Purchases in kWh		
EE4.4(2)	Electricity Sales in kWh		
HS3.5	**Percentage utilisation rate of community halls**	73,0%	
HS3.5(1)	Sum of hours booked across all community halls in the period of assessment		
HS3.5(2)	Sum of available hours for all community halls in the period of assessment.		
HS3.6	**Average number of library visits per library**	10 883,33	
HS3.6(1)	Total number of library visits		
HS3.6(2)	Count of municipal libraries		
HS3.7	**Percentage of municipal cemetery plots available**	0,0%	
HS3.7(1)	Number of available municipal burial plots in active municipal cemeteries		
HS3.7(2)	Total capacity of all burial plots in active municipal cemeteries		
TR6.2	**Number of potholes reported per 10kms of municipal road network**	0,46	

TR6.2(1)	Number of potholes reported		
TR6.2(2)	Kilometres of surfaced municipal road network		
WS3.1	**Frequency of sewer blockages per 100 KMs of pipeline**	10,17	
WS3.1(1)	Number of blockages in sewers that occurred		
WS3.1(2)	Total sewer length in KMs		
WS3.2	**Frequency of water mains failures per 100 KMs of pipeline**	14,87	
WS3.2(1)	Number of water mains failures (including failures of valves and fittings		
WS3.2(2)	Total mains length (water) in KMs		
WS3.3	**Frequency of unplanned water service interruptions**	9,40	
WS3.3(1)	Number of unplanned water service interruptions		
WS3.3(2)	Total number of water service connections		
W[illegible]	**Percentage of drinking water samples complying to SANS241**	99,0%	
WS4.1(1)	Number of water sample tests that complied with SANS 241 requirements		
WS4.1(2)	Total number of water sample tests undertaken		
WS4.2	**Percentage of wastewater samples compliant to water use license conditions**	99,0%	
WS4.2(1)	Number of wastewater samples tested per determinant that meet compliance to specified water use license requirements		
WS4.2(2)	Total wastewater samples tested for all determinants over the municipal financial year		
WS5.1	**Percentage of non-revenue water**	0,6%	
WS5.1(1)	Number of Kilolitres Water Purchased or Purified		
WS5.1(2)	Number of kilolitres of water sold		
WS5.2	**Total water losses**	731,61	
WS5.2(1)	System input volume		
WS5.2(2)	Authorised consumption		
[illegible].2(3)	Number of service connections		
WS5.4	**Percentage of water reused**	0,0%	
WS5.4(1)	1.a Direct use of treated municipal wastewater (not including irrigation)		
WS5.4(2)	1.b Direct use of treated municipal wastewater for irrigation purposes		
WS5.4(3)	System input volume		
GG1.1	**Percentage of municipal skills development levy recovered**	0,0%	
GG1.1(1)	R-value of municipal skills development levy recovered		
GG1.1(2)	R-value of the total qualifying value of the municipal skills development levy		
GG1.2	**Top management stability**	0,2%	

GG1.2(1)	Sum of actual working days, in the reporting period, that each S56 and S57 post was occupied by a fully appointed official (not suspended or vacant) with a valid signed contract and performance agreement)		
GG1.2(2)	Total aggregate standard working days for all S56 and S57 Posts		
GG2.1	**Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)**	100,0%	
GG2.1(1)	Functional ward committees	9	
GG2.1(2)	Total number of wards	9	
GG2.2	**Attendance rate of municipal council meetings by participating leaders (recognised traditional and/or Khoi-San leaders)**	0,0%	
GG2.2(1)	Sum of the total number of recognised traditional and Khoi-San leaders in attendance at municipal council proceedings	0	
GG2.2(2)	The total number of traditional and Khoi-San leaders within the municipality	0	
GG2.2(3)	Total number of Council meetings	11	
GG4.1	**Percentage of councillors attending council meetings**	84,0%	
GG4.1(1)	The sum total of councillor attendance of all council meetings		
GG4.1(2)	The total number of council meetings	11	
GG4.1(3)	The total number of councillors in the municipality	17	
FD2.2	**Fire Services function in accordance with prescribed requirements**	30	
FD2.2(2)	Number of specified conditions of fire services functionality met		
FM1.1	**Percentage of expenditure against total budget**	87,0%	
FM1.1(1)	Total expenditure (operating + capital)		
FM1.1(2)	Total budget (operating + capital)		
FM2.1	**Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)**	0,0%	
FM2.1(1)	Debt (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease)		
FM2.1(2)	Total Operating Revenue		
FM2.1(3)	Operating Conditional Grant		
FM2.2	**Percentage change in cash backed reserves reconciliation**	0,0%	
FM2.2(1)	Cash backed reserves (current year)		
FM2.2(2)	Cash backed reserves (previous year)		
FM3.1	**Percentage change in cash and cash equivalent (short term)**	1,0%	
FM3.1(1)	Cash and cash equivalent (Current year)		

FM3.1(2)	Cash and cash equivalent (Previous year)		
FM4.2	**Percentage of total operating expenditure on remuneration**	23,0%	
FM4.2(1)	Employee Related Costs		
FM4.2(2)	Councillors' Remuneration		
FM4.2(3)	Total Operating Expenditure		
FM4.3	**Percentage of total operating expenditure on contracted services**	17,0%	
FM4.3(1)	Contracted Services		
FM4.3(2)	Total Operating Expenditure		
FM5.1	**Percentage change of own funding (Internally generated funds + Borrowings) to fund capital expenditure**	1,0%	
FM5.1(1)	Internally Generated Funds (current year)		
FM5.1(2)	Borrowings (current year)		
FM5.1(3)	Internally Generated Funds (previous year)		
FM5.1(4)	Borrowings (previous year)		
FM5.2	**Percentage change of renewal/upgrading of existing Assets**	-0,1%	
FM5.2(1)	Total costs of Renewal and Upgrading of Existing Assets (current year)		
FM5.2(2)	Total costs of Renewal and Upgrading of Existing Assets (previous year)		
FM5.3	**Percentage change of repairs and maintenance of existing infrastructure**	-0,1%	
FM5.3(1)	Repairs and maintenance expenditure (current year)		
FM5.3(2)	Repairs and maintenance expenditure (previous year)		
FM7.1	**Percentage change in Gross Consumer Debtors' (Current and Non-current)**	-0,1%	
FM7.1(1)	Gross consumer debtors (previous year)		
FM7.1(2)	Gross consumer debtors (current year		
FM7.2	**Percentage of Revenue Growth excluding capital grants**	0,1%	
FM7.2(1)	Total Revenue Excluding Capital Grants (current year)		
FM7.2(2)	Total Revenue Excluding Capital Grants (previous year)		
FM7.3	**Percentage of net operating surplus margin**	-0,2%	
FM7.3(1)	Total Operating Revenue		
FM7.3(2)	Total Operating Expenditure		

C88 Code COMPLIANCE QUESTIONS FOR ANNUAL REPORTING	Description	Baseline (Annual Performance for 2025/26)	Annual target for 2026/27
C5	Number of recognised traditional leaders within your municipal boundary	0	0
C21	Number of approved environmental health practitioner posts in the municipality	0	0
C31	Number of approved posts in the municipality with regard to municipal infrastructure:	3	3
C37	Number of approved posts in the treasury and budget office:	63	63
C39	Number of approved posts in the development and planning department:	3	3
C41	Number of approved engineer posts in the municipality:	1	1
C46	Number of approved waste management posts in the municipality:	86	86
C48	Number of approved electrician posts in the municipality:	9	9
C50	Number of approved water and wastewater management posts in the municipality:	88	88
C52	Number of maintained sports facilities	18	
C53	Square meters of maintained public outdoor recreation space	260 000	
C54	Number of municipality-owned community halls	5	5
C60	Total number of sewer connections	28 650	
C62	Total number of Ventilation Improved Pit Toilets (VIPs)	3 816	
C95	Number of residential properties in the billing system	14 400	
C96	Number of non-residential properties in the billing system	4 616	
C97	Number of properties in the valuation roll	19 016	
C101	Number of dismissals for fraud and corruption	0	0
C105	Installed capacity of approved embedded generators on the municipal distribution network	0,00	

9. CONCLUSION

The SDBIP is a vital monitoring tool for the Executive Mayor and Council to monitor in-year performance of the municipality. The SDBIP gives meaning to the budget and the IDP and will inform both in-year reporting in terms of section 71 (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.