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VICTOR KHANYE LOCAL MUNICIPALITY

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

2025/26

Institutional (Non-Financial) Annual Performance Report

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1.0 PURPOSE

The purpose of this report is to give feedback regarding the performance of the Victor Khanye Local Municipality as required through The Municipal Systems Act No 32 of 2000, section 41(e) and the Municipal Finance Management Act 56 of 2003, section 52(d). The information included in this report is based on the IDP and Adjustment SDBIP as developed for the financial year 2025/2026.

This report is based on information received from each department for assessment of performance for the accumulated **Annual Performance for 2025/2026, ending 30 June 2026.** This is a high-level report based on a process whereby actual information per Key Performance Area (KPA), Strategic Objective, Programme and the aligned Key Performance Indicators are compared to the approved 2025/2026 IDP and Adjustment SDBIP scorecards.

The overall performance for the the Victor Khanye Local Municipality is based on the Departmental Performance scorecards as detailed below, which is inclusive of the IDP and Adjustment SDBIP KPI's applicable to each department in terms of their respective contribution.

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2.0 EXECUTIVE SUMMARY

This report serves as the **Annual Institutional Performance Report** for the **2025/2026** financial year **ending 30 June 2026.** It provides effective and informative feedback on the performance level achieved (accumulative reporting) against the targets as laid out in the IDP and Adjustment SDBIP Scorecards. In the case of under-performance, the respective concerns or mitigating reasons are highlighted and detail pertaining to the relevant measures taken to address these Challenges/Reasons for Overachievement are included thereto.

The overall performance for the Victor Khanye Local Municipality is based on a composite Performance Scorecard of each Department comprising of all indicators inclusive of the IDP and Adjustment SDBIP. The institution is responsible for a **total of 182 KPI's, of which all were assessed.** All these KPI's combine to contribute to the overall performance level of the IDP and Adjustment SDBIP Scorecards.

N.B: Of the 182 indicators that were assessed, two (2) are reported as N/A on the APR due to the fact that their achievement was dependant on community members to apply for the connection of sanitation/water services respectively. For the entire financial year, there were no applications received. The indicators in question are (1) "*% of households sanitation connections made for all new paid-up applications by 30 June 2026 (GKPI)" and* **(2)** *"% of households water connections made for all new paid-up applications by 30 June 2026 (GKPI)".* ***This*** **therefore meant that 180 indicators were reported on the APR**

The overall accumulative Institutional performance score achieved for the **Annual Performance Report of 2025/2026, ending June 2026** was **86%,** based on **154** of **180 KPI's** assessed achieving their respective annual targets.

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3.0 KEY PERFORMANCE AREAS AND ORGANISATIONAL STRATEGIC GOALS

The following Key Performance Areas and Strategic Goals have been adopted by the municipality for the purposes of reporting on the attainment of the Institutional performance indicators and targets

KPA 1: Infrastructure and Basic Service Delivery

Goal 1: Improved provision of basic services to the residents of VKLM
Goal 2: Improved social protection and education outcomes

KPA 2: Financial viability and Finance Management

Goal 3: Improved Compliance to MFMA and VKLM Policy Framework

KPA 3: Institutional Development and Transformation

Goal 4: Improved efficiency and effective of the Municipal Administration

KPA 4: Good Governance and Public Participation

Goal 5: Improve community confidence in the system of local government

KPA 5: Spatial Development

Goal 6: Increase regularization of built environment

KPA 6: Local Economic Development

Goal 7: Increased economic activity and job creation

The traffic light system used in the report of performance is as follows:

GREEN	ACHIEVED
RED	NOT ACHIEVED
BLUE	NOT APPLICABLE

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4 Comparison of Institutional Performance Levels 2024/25 – 2025/26

Table 1: Annual Performance Comparison

Key Performance Areas	2024/25			2025/26		
	Total KPI's Assessed	Targets Achieved	% Targets Achieved	Total KPI's Assessed	Targets Achieved	% Targets Achieved
KPA 1: Infrastructure and Basic Service Delivery	38	32	84%	36	29	81%
KPA 2: Financial viability and Finance Management	37	28	76%	47	38	81%
KPA 3: Institutional Development and Transformation	27	25	93%	30	28	93%
KPA 4: Good Governance and Public Participation	51	41	80%	51	45	88%
KPA 5: Spatial Development	9	8	89%	8	8	100%
KPA 6: Local Economic Development	11	11	100%	8	6	75%
Overall	173	145	84%	180	154	86%

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4.0 INSTITUTIONAL AND DEPARTMENTAL PERFORMANCE

Below is a summary of the overall combined KPI and Project performance level achieved by each Department, depicting both the individual departmental performance and the achievement per KPA.

Comparison of Institutional KPI's per KPA - 2025/26

Table 1: KPI's Attaining Target

KPA	KPA 1: Infrastructure and Basic Service Delivery	KPA 2: Financial viability and Finance Management	KPA 3: Institutional Development and Transformation	KPA 4: Good Governance and Public Participation	KPA 5: Spatial Development	KPA 6: Local Economic Development	Total	Dept. %
Financial Services	**0/2**	**23/28**	**0/0**	**3/5**	**0/0**	**0/0**	**26/35**	**74%**
	0%	82%	N/A	60%	N/A	N/A		
Technical Services	**10/13**	**1/4**	**1/1**	**2/2**	**0/0**	**1/1**	**15/21**	**71%**
	77%	25%	100%	100%	N/A	100%		
Community and Social Services	**16/18**	**5/6**	**0/0**	**6/6**	**0/0**	**1/1**	**28/31**	**90%**
	89%	83%	N/A	100%	N/A	100%		
Corporate Services	**0/0**	**4/4**	**20/21**	**9/10**	**0/0**	**0/0**	**33/35**	**94%**
	N/A	100%	95%	90%	N/A	N/A		
Office of the Municipal Manager	**3/3**	**5/5**	**7/8**	**25/28**	**8/8**	**4/6**	**52/58**	**90%**
	100%	100%	88%	89%	100%	83%		
Total Achieved	**29**	**38**	**28**	**45**	**8**	**6**	**154**	
Total Assessed	**36**	**47**	**30**	**51**	**8**	**8**	**180**	
Percentage %	**81%**	**81%**	**93%**	**88%**	**100%**	**75%**	**86%**	

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The following section contains a comprehensive breakdown of the **individual Departmental performance**. The results highlight the progress with respect to performance not only at a departmental level, but also represents the **progress made within each Key Performance Area (KPA).**

The individual performance of each KPI per KPA is highlighted in the following departmental scorecard.

4.1 OFFICE OF THE MUNICIPAL MANAGER

The Office of the Municipal Manager is responsible for a total of **58 KPI's,** of which all were eligible for assessment in the period under review and combine to contribute to the overall performance level for the IDP and Adjustment SDBIP Scorecards. The statistics for the Department are as follows

Table 2: Office of the Municipal Manager Statistics

Type	Total KPI's Assessed	Targets Achieved	% Target Achieved	Under Target	% Under Target
IDP & SDBIP	58	52	90%	6	10%
Total	58	52	90%	6	10%

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4.2 BUDGET & TREASURY

The Budget and Treasury Department is responsible for a total of **35 KPI's** of which all were eligible for assessment in the period under review and combine to contribute to the overall performance level for the IDP and Adjustment SDBIP Scorecards. The statistics for the Department are as follows.

Table 3: Budget & Treasury Statistics

Type	Total KPI's Assessed	Targets Achieved	% Target Achieved	Under Target	% Under Target
IDP & SDBIP	35	26	74%	9	26%
Total	35	26	74%	9	26%

4.3 CORPORATE SERVICES

The Corporate Services Department is responsible for a total of **35 KPI's,** of which all were eligible for assessment in the period under review and combine to contribute to the overall performance level for the IDP and Adjustment SDBIP Scorecards. The statistics for the Department are as follows.

Table 4: Corporate Services Statistics

Type	Total KPI's Assessed	Targets Achieved	% Target Achieved	Under Target	% Under Target
IDP & SDBIP	35	33	94%	2	6%
Total	35	33	94%	2	6%

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4.4 COMMUNITY & SOCIAL SERVICES

The Community and Social Services Department is responsible for a total of **31 KPI's,** of which all were eligible for assessment in the period under review and combine to contribute to the overall performance level for the IDP and Adjustment SDBIP Scorecards. The statistics for the Department are as follows.

Table 5: Community and Social Services Statistics

Type	Total KPI's Assessed	Targets Achieved	% Target Achieved	Under Target	% Under Target
IDP & SDBIP	31	28	90%	3	10%
Total	31	28	90%	3	10%

4.5 TECHNICAL SERVICES

The Technical Services Department is responsible for a total of **23 KPI's,** of which all were eligible for assessment in the period under review and combine to contribute to the overall performance level for the IDP and Adjustment SDBIP Scorecards. The statistics for the Department are as follows. **N.B. It must be noted that two (2) of the indicators under the Basic Service Delivery and Infrastructure KPA are not reported on the APR as they are dependant on community to make new connection applications for both sanitation and water.**

Table 6: Technical Services Statistics

Type	Total KPI's Assessed	Targets Achieved	% Target Achieved	Under Target	% Under Target
IDP & SDBIP	21	15	71%	6	29%
Total	21	15	71%	6	29%

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5.0 KEY PERFORMANCE AREA 1: INFRASTRUCTURE AND BASIC SERVICE DELIVERY

The overall score for this KPA is **81%** for the year under review. The greatest contributors to this KPA are the Technical and Community & Social Services Departments. This is one of the key KPA's for the municipality as a result of its direct impact to community development e.g. the construction of road infrastructure, water provision, etc.

KPI Status	KPA 1: Infrastructure and Basic Service Delivery
Target Met (as planned and exceeded)	**29**
Target Not Met (below planned)	**7**
Total	**36**
% Targets met	**81%**
% Targets not met	**19%**

Performance Highlights for the 2025/26

- The municipality has finally developed and approved the Water and Electricity Master Plans.
- 121 needy learners were assisted through the Mayoral Community Projects to register at various institutions of higher learning.
- The conditional MIG funding was spent in full to implement capital projects for the benefit of our communities (no roll-overs).

Reasons for Variance	Corrective Action
1. There were no new sewer connections to households: This was due to no applications received for new sewer connections	- The municipality to align the new building plan application form to new water and sewer connection applications. Building plans for new buildings will then only be approved once all applications are done and paid for.
2. There were no new water connections to households: This was due to no applications received for new water connections	- The municipality to align the new building plan application to new water and sewer connection applications. Building plans for new buildings will then only be approved once all applications are done and paid for.

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Reasons for Variance	Corrective Action
3. Two of the planned four Capital projects (infrastructure) were completed in terms of agreed MIG Funding The appointment of contractors for Drilling, Refurbishment of Boreholes in rural areas & the provision of the elevated steel tanks and the Development of the 2nd Phase of the Landfill Site in Delmas were late due to delays in the procurement processes	- Development of the 2nd Phase of the Landfill Site in Delmas - The remaining works form part of the implementation programme for the 2026/2027 financial year - Drilling of Boreholes in rural areas and provision of elevated steel tanks - The remaining works form part of the implementation programme for the 2026/2027 financial year
4. 57% of the planned 80% of emergency response vehicles quarter to comply to the codes of practice (SANS 10090), were available Four vehicles remained non-operational due to mechanical failures, with some awaiting repairs at the service provider, Municipal Workshop and station. Delays included outstanding payment to the service provider and recurring faults after repairs. The grassfire vehicle was also not returned to service due to faulty stabilizer arms and was awaiting Fleet repairs.	- A tender was advertised to appoint a panel of competent service providers to repair all vehicles, ensure preventative maintenance, and have the vehicles operational.
5. 3 of the planned 6 Capital projects (2026/27) were advertised and concluded for consultants/contractors by the end of the financial year due to: Three (3) of the projects namely: 1. Appointment of a Professional Civil Engineering Services Providers for the Design and implementation of various electrical project within Victor Khanye local for a period of 36 Months 2. Appointment of a Professional Civil Engineering Services Providers for the Design and implementation of various sporting facilities within Victor Khanye local for a period of 36 Months 3. Appointment of a Professional Civil Engineering Services Providers for to review, amend, and finalize the detailed design and full-time construction of the 2nd Phase of the landfill site in Victor Khanye Local Municipality for a period of 36 Months are not finalized due to delays from the Bid Committee level.	- Intervention from the Accounting Officer has been sorted to ensure timely finalization of bid committee processes
6. 766 of the planned 1000 new households earning less than R6000 per month were provided with access to free basic services A significant portion of the municipality's debt book is concentrated within Eskom-licensed areas. In these areas, residents receive most municipal services directly from the municipality; however, the implementation of effective credit control measures remains a challenge due to electricity being supplied by Eskom. Furthermore, a substantial number of residents in these areas are unemployed. The limited or ineffective enforcement of credit control has resulted in reduced incentive for residents to engage with the municipality, including applying for support through the indigent programme.	- The municipality intends to utilize the Indigent Management System to proactively identify qualifying residents and facilitate automatic indigent registration for those who have not formally applied. In addition, the municipality plans to install prepaid water meters for all registered indigent households, enabling them to receive the allocated 6 kilolitres of free basic water. Any consumption exceeding this allocation will be payable by the user through the municipality.
7. Three of the planned four library awareness campaigns were conducted Marketing of libraries could not be conducted during Quarter 3 as there were no public events that could be used for marketing purposes and libraries no longer operate on Saturdays.	- A request will be made for staff to work on a chosen Saturday to market the library in the new financial year.

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5.1 BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT SCORECARD

Strategic Goal 1: Improved provision of basic services to the residents of VKLM
Strategic Goal 2: 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	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Service Delivery	Sanitation	% of households sanitation connections made for all new paid-up applications by 30 June 2026 (GKPI)	Rw23-2022	ED:TS	1.1.	In house	0%	100% of households sanitation connections made for all new paid-up applications	0%	N/A	No applications were received for new sewer connections	The municipality to align the new building plan application to new water and sewer connection applications. Building plans for new buildings will then only be approved once all applications are done and paid for.	Register of Paid-up Applications and Connection Booklets
	Water	% of households water connections made for all new paid-up applications by 30 June 2026 (GKPI)		ED:TS	1.2	In house	100%	100% of households water connections made for all new paid-up applications	0%	N/A	No applications were received for new water connections	The municipality to align the new building plan application to new water and sewer connection applications. Building plans for new buildings will then only be approved once all applications are done and paid for.	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	97%	Achieved	None	None	Copy of water quality reports
Service Delivery	Water/Sanitation	Progress report on the development of the Water Services Master Plan and WSDP submitted to the MM by 30 June 2026	Rw30-2022	ED:TS	1.4	DBSA	1	1 Progress report on the development of the Water Services Master Plan and WSDP submitted to the MM	1	Achieved	None	None	Copies of the progress report signed by the MM.

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Service Delivery	Housing	Number of monthly progress reports submitted to the MM with respect to the # of new RDP Housing units provided by the PDoHS	Hs01-2022	ED:TS	1.5	In house	12	12 progress reports submitted to the MM with respect to the # of new RDP Housing units provided by the PDoHS	12	**Achieved**	None	None	Copies of monthly progress reports submitted to the MM
Project Management	Project Management	Number of Capital projects (infrastructure) completed in terms of agreed MIG Funding.	Rw25-2022	ED:TS	1.7	Incl.	4	4 Capital projects (infrastructure) completed in terms of agreed MIG Funding.	2	**Not Achieved**	The appointment of contractors for Drilling, Refurbishment of Boreholes in rural areas & the provision of the elevated steel tanks and the Development of the 2nd Phase of the Landfill Site in Delmas were late due to delays in the procurement processes	Development of the 2nd Phase of the Landfill Site in Delmas - The remaining works form part of the implementation programme for the 2026/2027 financial year Drilling of Boreholes in rural areas and provision of elevated steel tanks - The remaining works form part of the implementation programme for the 2026/2027 financial year	Copies of practical completion certificates
		% spent on conditional MIG grant by 30 June 2026	Rw06-2022	ED:TS	1.9	Incl.	100%	100% spent on conditional MIG grant	100%	**Achieved**	None	None	MIG expenditure report
	Project management	Number of Capital projects (2026/27) specifications for consultants/constructors prepared and submitted to the Specification Committee by 28 February 2026		ED:TS	1.1.1	Incl.	New	6 Capital projects (2026/27) specifications for consultants/constructors prepared and submitted to the Specification Committee	6	**Achieved**	None	None	Copy of Specification Document and Acknowledgement of Receipt by Specification Committee Chairperson.

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Service Delivery	Supply Chain Management	Number of Capital projects (2026/27) advertised and concluded for consultants/contractors by 30 June 2026	Rw06-2022	CFO	1.1.10	In house	New	6 Capital projects (2026/27) advertised and concluded for consultants/contractors	3	**Not Achieved**	Three (3) of the projects namely: 1. Appointment of a Professional Civil Engineering Services Providers for the Design and implementation of various electrical project within Victor Khanye local for a period of 36 Months 2. Appointment of a Professional Civil Engineering Services Providers for the Design and implementation of various sporting facilities within Victor Khanye local for a period of 36 Months 3. Appointment of a Professional Civil Engineering Services Providers for to review, amend, and finalize the detailed design and full-time construction of the 2nd Phase of the landfill site in Victor Khanye Local Municipality for a period of 36 Months are not finalized due to delays from the Bid Committees	Intervention from the Accounting Officer has been sorted to ensure timely finalization of bid committee processes	Copies of advert and appointment letters
	Improved community awareness	Number of community awareness campaigns held in terms of waste management by 30 June 2026	Wr02-2022	ED:SS	1.1.2	In house	3	3 community awareness campaigns held in terms of waste management	3	**Achieved**	None	None	Close-out report for each campaign, pictures and attendance registers.

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	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	1.1.3	14 672	52	52 weekly reports on refuse collection services rendered per week at Ward 1, 2, 3, 4, 5, 6, 7, 8 and 9	52	**Achieved**	None	None	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 2026 (GKPI) (excluding Eskom licenced areas)	Es02-2022	ED:TS	1.1.4	In house	100%	100% of new households connections with basic levels of electricity as per received applications	100%	**Achieved**	None	None	Register of Work-Orders and Connection Booklets
Service Delivery	Electricity	Progress report on the development of the Electricity Master Plan submitted to the MM by 30 June 2026	Es10-2022	ED:TS	1.1.5	DBSA	1	1 Progress report on the development of the Electricity Master Plan submitted to the MM	1	**Achieved**	None	None	Copy of the progress report signed by the MM.
		Number of monthly reports on customer disconnections conducted due to electricity tempering submitted to MM	Es10-2022	ED:TS	1.1.6	In house	12	12 monthly reports on customer disconnections conducted due to electricity tempering submitted to MM	12	**Achieved**	None	None	Monthly Reports submitted to the MM
Service Delivery	Roads	Number of KMs of surfaced roads constructed by 30 June 2026	Rsw02-2022	ED:TS	1.1.7	Incl.	1.2km	3.2KM of surfaced roads constructed	2.065km	**Not Achieved**	The target was incorrect in that it was not aligned to the allocated budget	The difference (km) will be deferred to the 2026/27 financial year	Completion/practical completion certificates

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Service Delivery	Roads and Stormwater	Number of m² of potholes repaired and maintained in all wards by 30 June 2026	Rsw07 -2022	ED:TS	1.1.8	In house	985.2m²	800m² of potholes repaired and maintained in all wards	1052,3m²	**Achieved**	There were numerous complaints received from residents with regards to bad conditions of the roads and streets. The available resources allowed us to fix the additional potholes	The municipality has recently adopted a Roads Master Plan to be implemented in the 2026/27 financial year	Monthly pothole patching report submitted to the MM with Photograph
Service Delivery	Roads and Storm Water	Number of kilometres of gravel roads graded by 30 June 2026	Rsw06 -2022	ED:TS	1.1.9	In house	171m	240KM of gravel roads graded	318km	**Achieved**	Excessive rainfall was experienced in the 2025/26 financial year, which resulted in the Municipality having to grade roads more than once.	None	Road Maintenance Report signed by the MM
		Number of meters of storm-water drainage systems cleaned by 30 June 2026	Rsw10 -2022	ED:TS	1.2.0	In house	147m	240M of storm-water drainage systems cleaned per quarter.	412,4M	**Achieved**	Excessive rainfall was experienced in the 2025/26 financial year, which resulted in the Municipality having to clean same storm-water drainage systems more than once.	None	Monthly storm water draining systems cleaned reports submitted to the MM
	Disaster Management	% availability of emergency response vehicles per quarter to comply to the codes of practice (SANS 10090)	Dm02-2022	ED:SS	1.2.1	1 400	72%	80% availability of emergency response vehicles quarter to comply to the codes of practice (SANS 10090)	57%	**Not Achieved**	Four vehicles remained non-operational due to mechanical failures, with some awaiting repairs at the service provider, Municipal Workshop and station. Delays included outstanding payment to the service provider and recurring faults after repairs. The grassfire vehicle was also not returned to service due to faulty stabilizer arms and was awaiting Fleet repairs.	A tender was advertised to appoint a panel of competent service providers to repair all vehicles, ensure preventative maintenance, and have the vehicles operational.	Copies of quarterly statistics register

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	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	1.2.2	In house	87%	80% response time normal hours (5 min) with respect to the request for emergency services received	87%	**Achieved**	Calls responded to within 5 min (Office hours) was reached 87% over all emergency calls responded to where the SANS 10090 guideline is giving 80% guideline for category A Fire Departments	None	Copies of 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	1.2.3	In house	87%	85% response time after hours (10 min) with respect to the request for emergency services received	90%	**Achieved**	Calls responded to within 10 min after hours was reached 90% over all calls responded to where the SANS 10090 guideline is 80% and our own goal is 85%	None	Copies of monthly statistics register
Service Delivery	Disaster Management	Number of community awareness programmes conducted per quarter with respect to emergency / disaster risk awareness	Dm07-2022	ED:SS	1.2.4	0	4	4 community awareness programmes conducted with respect to emergency / disaster risk	5	**Achieved**	The request from Bernice Samuel Hospital was unplanned and short notice and a request from the hospital management	The evacuation exercise will be an annual feature and will be added on the 2026/2027 SDBIP	Copy of close-out report with photographs and attendance registers.
Service Delivery	Indigent	Number of new households earning	Rw04-2022	CFO	1.2.5	0	2566	1000 new households	766	**Not Achieved**	A significant portion of the municipality's debt book is	The municipality intends to utilize the Indigent	Copy of a list of new

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
		less than R6000 per month provided with access to free basic services by 30 June 2026 (GKPI)						earning less than R6000 per month provided with access to free basic services			concentrated within Eskom-licensed areas. In these areas, residents receive most municipal services directly from the municipality; however, the implementation of effective credit control measures remains a challenge due to electricity being supplied by Eskom. Furthermore, a substantial number of residents in these areas are unemployed. The limited or ineffective enforcement of credit control has resulted in reduced incentive for residents to engage with the municipality, including applying for support through the indigent programme.	Management System to proactively identify qualifying residents and facilitate automatic indigent registration for those who have not formally applied. In addition, the municipality plans to install prepaid water meters for all registered indigent households, enabling them to receive the allocated 6 kiloliters of free basic water. Any consumption exceeding this allocation will be payable by the user through the municipality.	households provided with FBS
Service Delivery	Community Upliftment	Number of initiatives focused on improving the life of designated groups by 30 June 2026	Vg03-2022	MM	1.2.6	5 000	5	4 initiatives focused on improving the life of designated groups	8	**Achieved**	The office of the Executive Mayor received more requests for assistance, and the office was able to assist more than anticipated; hence, more initiatives were done.	None	Copy of close-out reports for each initiative
Service Delivery	Community Upliftment	Number of learners provided with financial support (Mayoral community	Led34-2022	MM	1.2.7	600	118	120 learners provided with financial support	121	**Achieved**	Our budget was able to cover for all 121 students whose application were approved	None	Copies of successful learner applications

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
		programme) by 31 March 2026						(Mayoral community programme)					and report on Registration Fee Assistance Fund allocation and Copy of close-out reports
	Community Upliftment	Number of Matric Excellence Awards held by 31 March 2026	Led34-2022	MM	1.2.8	700	1	1 Matric Excellence Awards held	1	**Achieved**	None	None	Copy of a closeout report for the awards inclusive of photographs and attendance registers.
Service Delivery	Environment	Number of trees planted in public and private spaces per quarter	Wr13-2020	ED:SS	1.2.9	75	50	50 trees planted in public and private spaces	50	**Achieved**	None	None	Copy of close out reports, inclusive of photographs
	Parks	Number of main municipal intersections with ornamental structures maintained per month	Cs03-2022	ED:SS	1.3.0	In house	12	12 main municipal intersections with ornamental structures maintained	12	**Achieved**	None	None	Copy of close out reports, inclusive of photographs
	Youth	Number of Youth Imbizo held per quarter	Pa27-2022	ED:SS	1.3.1	1 200	3	4 Youth Imbizo held	4	**Achieved**	None	None	Copy of close-out reports for each Imbizo held inclusive of the pictures and attendance registers
Service Delivery	Mainstream Disability and Gender	Number of events scheduled and held in terms of mainstreaming of gender (man and	Vg01-05 2022	ED:SS	1.3.2	550	9	7 events scheduled and held in terms of mainstreamin	10	**Achieved**	Target was overachieved due to collaboration and partnerships with different stakeholders and government departments.	None	Copy of close-out reports for each event inclusive of the, photographs

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
		woman & LGBTQI+), disabled, elderly and children by 30 June 2026						g of gender (man and woman & LGBTQI+), disabled, elderly and children					and attendance registers.
	Youth	Number of educational initiatives implemented in terms of the Youth by 30 June 2026	Led35-2022	ED:SS	1.3.3	600	6	6 educational initiatives implemented in terms of the Youth	6	**Achieved**	None	None	Copy of close-out reports for each initiative inclusive of photographs and Attendance Registers
Service Delivery	Youth	Number of Sports and Arts and Culture events held by 30 June 2026	Ts07-2022	ED:SS	1.3.4	900	4	4 Sports and Arts and Culture events held	4	**Achieved**	None	None	Copy of close-out reports for each event, inclusive of photographs and attendance Registers.
Service Delivery	Libraries	Number of community members utilizing the library facilities monthly	Ls03-2022	ED:SS	1.3.5	In house	32650	20 000 community members utilizing the library facilities	29610	**Achieved**	Library usage is unpredictable and varies depending on school projects, particularly during school terms and mid-year exams, as well as	Usage of libraries is beyond the control of library staff and cannot be predicted.	Copies of monthly summary of the statistics register

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
											community members using library services to apply for jobs, type, email and scan CVs, apply to tertiary institutions and NSFAS. Usage is also affected when internet and Wi-Fi services are offline.		
		Number of library awareness campaigns conducted per quarter		ED:SS	1.3.6	0	5	4 library awareness campaigns conducted	3	**Not Achieved**	Marketing of libraries could not be conducted during Quarter 3 as there were no public events that could be used for marketing purposes and libraries no longer operate on Saturdays.	A request will be made for staff to work on a chosen Saturday to market the library.	Copy of close-out report for each campaign conducted, inclusive of pictures and attendance registers
	Environmental Protection (Air Quality Management)	Number of air quality education and awareness campaigns conducted per quarter	Wr10-2020	ED:SS	1.3.7	In house	3	4 air quality education and awareness campaigns conducted	4	**Achieved**	None	None	Copy of close-out reports for each campaign conducted, inclusive of pictures and Attendance Registers.
Service Delivery	Environmental Protection (Air Quality Management)	Number of compliance inspections conducted to monitor facility performance in terms of Air Quality Act by 30 June 2026	Wr10-2020	ED:SS	1.3.8	In house	4	4 compliance inspections conducted to monitor facility performance in terms of Air Quality Act	4	**Achieved**	None	None	Copy of inspections report and Attendance Registers
Service Delivery	Environmental Protection (Air Quality Management)	Number of the state of ambient air quality reports submitted to HHS Portfolio Committee per quarter	Wr10-2020	ED:SS	1.3.9	In house	3	4 state of ambient air quality reports submitted to HHS Portfolio Committee	4	**Achieved**	None	None	Copy of a close-out report inclusive of the daily station data.

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
	Mainstream HIV/AIDS	Number of HIV/AID's educational awareness campaigns held each quarter	Vg06-2022	ED:SS	1.4.0	In house	6	4 HIV/AID's educational awareness campaigns held	6	**Achieved**	Target was overachieved due to collaboration and partnerships with different stakeholders and government departments.	None	Copy of close-out report of each campaign held, inclusive of pictures and Attendance Registers

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6.0 KEY PERFORMANCE AREA 2: FINANCIAL VIABILITY AND FINANCE MANAGEMENT

The overall score for this KPA is **81%** for the year under review. The greatest contributor to this KPA is the Budget and Treasury Department as this KPA deals with financial management performance indicators and IDP indicators

KPI Status	KPA 2: Financial viability and Finance Management
Target Met (as planned and exceeded)	38
Target Not Met (below planned)	9
Total	47
% Targets met	81%
% Targets not met	19%

Performance Highlights for the 2025/26

- The conditional FMG grant was spent in full.
- The municipality was able to conduct two (2) asset verifications during the financial year to ensure that the qualification on PPE during the last audit from the AGSA is addressed.

Reasons for Variance	Corrective Action
1. 24% of the planned 75% of all households billed actually paid for services rendered Approximately half of the municipality's debt book is attributable to Eskom-licensed areas. Although customers in these areas receive municipal services, payment levels remain low, largely due to the municipality's inability to effectively enforce credit control measures where electricity is supplied by Eskom. In addition, ongoing Challenges/Reasons for Overachievement with faulty or non-functional meters have contributed to the proliferation of illegal connections, resulting in further revenue losses as consumption is not accurately measured or billed. Another contributing factor is the low uptake of the indigent programme, despite high levels of unemployment. Many qualifying residents do not apply for indigent support, leading to continued accumulation of debt on accounts that are unlikely to be settled. The Municipality implemented a new General Valuation (GV) Roll	- As part of its mandate, the municipality will prioritize the replacement of faulty meters and utilize the Indigent Management System to automatically identify, register, and approve qualifying residents. These interventions are expected to contribute to a reduction in the debt book and improve overall revenue collection rates. - The Municipal Manager has established a Revenue Enhancement Committee to strengthen the Municipality's revenue collection initiatives. The Committee is responsible for implementing strategies to improve the collection of outstanding municipal debt, conducting meter audits to verify the condition and functionality of municipal metering infrastructure, and ensuring that the Municipality is able to effectively enforce its Credit Control and Debt Collection Policy.

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Reasons for Variance	Corrective Action
during the 2025/2026 financial year, accompanied by revised property market values and tariff increases. The implementation resulted in significant changes to property classifications, particularly in Sundra, where a number of properties previously classified as agricultural were reclassified as residential. These changes had a direct impact on property rates and service charges, resulting in increased municipal accounts for the affected property owners. Consequently, the reclassification also influenced the payment performance of the residential category.	- To address concerns arising from the implementation of the new General Valuation Roll, property owners in Sundra have been encouraged to submit Section 78 objection forms where they believe that their property's categorisation or valuation does not accurately reflect its current status. This process provides property owners with an opportunity to have their properties reviewed in accordance with the applicable legislative framework.
While the Municipality continues to experience Challenges/Reasons for Overachievement related to the non-payment of flat-rate services and instances where qualifying residents have not applied for indigent support, the implementation of the new General Valuation Roll has been a significant contributing factor to the decline in revenue collection from residential property owners.	- The Municipality continues to promote the Indigent Support Programme by encouraging all qualifying households to apply for indigent assistance. In addition, for customers residing in Eskom-licensed supply areas, the Municipality intends to utilise the Indigent Management System to automatically identify and register qualifying indigent households. This initiative is expected to reduce the billing burden on eligible residents, improve the accuracy of indigent records, and contribute positively to the Municipality's overall payment rate and revenue collection performance. - Engagements with Eskom on the Kusile payment of rates and taxes dispute as well as non-payment of services by residents from Eskom licenced areas, are ongoing
2. 89% of the planned 100% of the approved (compliant) invoices were paid within the legislated 30 days due to: Financial constraints and the financial health of the municipality affected performance throughout the year.	- Full implementation of the Credit Control Policy, debt collection and Revenue Enhancement Strategy, reduction of contracted services, and adherence to cost containment measures.
3. The municipality's debt coverage ratio is 3.32% as opposed to the planned 45% The municipality's financial collection is less hence it's a challenge for the municipality to honour its obligations.	- The municipality must implement its credit control & debt collection policy
4. The municipality achieved an outstanding service debtors-to-revenue ratio of 24% against a target threshold of 68%. The variance is due to the ongoing disputes relating to Kusile Power Station, which are still awaiting finalisation.	- The process relating to Kusile Power Station must be finalised. Intervention has been sort from the MEC of CoGHSTA in this regard.
5. Technical Services Department exceeded the legislated overtime levels (45 hours essential services) by 5.2% due to: Ageing and infrastructure failures	- Management will put in place stringent controls to comply with overtime requirements as well as curbing the excessive use of overtime
6. Budget & Treasury office failed to reduce fuel usage by -5%. They increased by 19% There was increased travel due to the Revenue team's aggressive revenue enhancement strategy. The Revenue team was involved in cutting off customers who owed the Municipality and checking for breached meters in the community.	- The installation of smart meters will resolve the issue of excessive travel, and once the revenue enhancement strategy is fully implemented, travel will return to normal.

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Reasons for Variance	Corrective Action
7. Social Services Department failed to reduce fuel usage by -5%. They increased by 13% Increase in procured vehicles (compactor truck), increase in hired vehicles (tractor, TLB, and Tipper truck), and Peak grass cutting season.	- Monitor the usage of fuel closely.
8. Technical Services Department failed to reduce fuel usage by -5%. They increased by % There was a 8% increase in the usage of fuel due to Infrastructure failures, shortage, and supply of water through water trucks.	- Management to monitor fuel closely and emphasize the matter with supervisors to also guard closely the usage of fuel.

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6.1 FINANCIAL VIABILITY AND FINANCE MANAGEMENT SCORECARD

Strategic Goal 3: 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	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Financial Viability	Financial Management	Approval of MTREF Budget by 31 May 2026	Mf22-2022	CFO	2.1	In house	1	1 Approval of MTREF Budget	1	**Achieved**	None	None	Copy of the approved Final Annual budget
		% of amounts of households billed collected per quarter	Mf05-2022	CFO	2.2	In house	29%	75% amounts of households billed collected	24%	**Not Achieved**	Approximately half of the municipality's debt book is attributable to Eskom-licensed areas. Although customers in these areas receive municipal services, payment levels remain low, largely due to the municipality's inability to effectively enforce credit control measures where electricity is supplied by Eskom.	As part of its mandate, the municipality will prioritize the replacement of faulty meters and utilize the Indigent Management System to automatically identify, register, and approve qualifying residents. These interventions are expected to contribute to a reduction in the debt book and improve overall revenue collection rates. Engagements with Eskom on the Kusile payment of rates and taxes dispute as well as non-payment of services by residents from Eskom licenced areas, are ongoing	Copies of the payment rate report
		% of amounts of businesses billed collected per quarter		CFO	2.3	In house	88%	85% amounts of businesses billed collected	89%	**Achieved**	None	The municipality is striving to get a collection of 100% on businesses thus the municipality is strengthening its credit control and debt collection	Copies of the payment rate report
Financial Viability	Financial Management	Unaudited Annual Financial Statements	Mf19-2022	CFO	2.4	In house	1	1 Unaudited	1	**Achieved**	None	None	Copy of the Unaudited AFS

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
		(AFS) submitted on or before 31 Aug 2025						Annual Financial Statements (AFS) submitted to AGSA					& Proof of submission to AG
Financial Viability	Financial Management	Number of interim financial statements prepared and submitted to the MM by 31 March 2026	Mf19-2022	CFO	2.5	In house	1	1 interim financial statements prepared and submitted to the MM	1	**Achieved**	None	None	Interim financial statements & acknowledgement of receipt by the MM
		Number of monthly section 71 MFMA reports submitted to Mayoral committee within legislative timeframes	Mf16-2022	CFO	2.6	In house	12	12 section 71 MFMA reports submitted to Mayoral committee	12	**Achieved**	None	None	Copy of monthly section 71 report
Financial Management	Financial Management	Midyear section 72 MFMA report submitted to Executive Mayor within legislative timeframes by 25 January 2026	Mf17-2022	CFO	2.7	In house	1	1 Midyear section 72 MFMA report submitted to Executive Mayor	1	**Achieved**	None	None	Copy of the Section 72 Report and proof of submission
		Number of quarterly section 52(d) MFMA reports submitted to Mayoral committee within legislative timeframes	Mf17-2022	CFO	2.8	In house	4	4 section 52(d) MFMA reports submitted to Mayoral committee	4	**Achieved**	None	None	Copy of the quarterly section 52(d) report
Financial management	Financial management	% of approved (compliant) invoices paid within 30 days	Mf17-2022	CFO	2.9	In house	16%	100% approved (compliant) invoices paid	89%	**Not Achieved**	Financial constraints and the financial health of the municipality affected performance throughout the year.	Full implementation of the Credit Control Policy, debt collection and Revenue Enhancement Strategy, reduction of contracted	Copy of the monthly creditors reconciliation report

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
												services, and adherence to cost containment measures.	
Financial management	Financial Management	% spent on conditional FMG grant per quarter	Mf15-2022	CFO	2.1.0	1 800	100%	100% spent on conditional FMG grant	100%	**Achieved**	None	None	Copies of the monthly FMG Report
		% Debt coverage ratio (GKPI) by 30 September 2025		CFO	2.1.1	In house	0%	45% Debt coverage ratio	3.32%	**Not Achieved**	The municipality's financial collection is less hence its a challenge for the municipality to honour its obligation	The municipality must implement its credit control & debt collection policy	Statement of financial position and statement of financial performance
		% outstanding service debtors to revenue (GKPI) by 30 September 2025		CFO	2.1.2	In house	67%	68% Outstanding service debtors to revenue	24%	**Not Achieved**	The variance is due to the ongoing disputes relating to Kusile Power Station, which are still awaiting finalisation.	The process relating to Kusile Power Station must be finalised. Intervention has been sort from the MEC of CoGHSTA in this regard.	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS
		Cost coverage ratio (GKPI) by 30 September 2025		CFO	2.1.3	In house	0	1:3 Cost coverage ratio	1	**Achieved**	The municipality is still within one to three months	The municipality is still within one to three months	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS
Financial management Financial management	Supply Chain Management	Number of days taken to conclude and award tenders above R300 000 by 30 June 2026	SC04-2022	CFO	2.1.4	In house	90	<90 days taken to conclude and award tenders above R300 000	90	**Achieved**	None	None	Copy of the SCM Register
	Supply Chain Management	Number of monthly deviation reports submitted to the Council (Total organisation)	SC01-2022	CFO	2.1.5	In house	12	12 deviation reports submitted to Council	12	**Achieved**	None	None	Copy of the quarterly SCM deviation report and Council Resolution.

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
		Number of monthly SCM reports submitted to Council		CFO	2.1.6	In house	12	12 SCM reports submitted to Council	16	**Achieved**	None	None	Copy of the monthly SCM report and Council Resolution
		Number of monthly UIFW reports submitted to the Council		CFO	2.1.7	In house	12	12 UIFW reports submitted to Council	12	**Achieved**	None	None	Copy of UIFW Report and Council Resolution.
Financial Management	Asset Management	Number of Asset verification reports submitted to MM by 31 March 2026	As02-2022	CFO	2.1.8	In house	1	2 Asset verification reports submitted to Council	2	**Achieved**	None	None	Copy of the asset verification reports and Council Resolution.
		Fixed Asset Register updated with new assets per month.		CFO	2.1.9	In house	12	12 Monthly update of the Fixed Asset Register	12	**Achieved**	None	None	Extract of new assets on the fixed asset register.
	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	2.2.5	In house	0%	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0%	**Achieved**	None	None	Copies of approved financial overtime schedule
Financial Management	Improved Compliance to Legislation & Policies (Financial Management)	% spent of the total operational Budget per quarter	Mf15-2022	CFO	2.2.0	In house	88%	95% spent of the total operational Budget	100%	**Achieved**	The variance is due to savings achieved through the implementation of the Budget Funding Plan and Cost Containment Policy, as the municipality's budget is unfunded.	Full implementation of the Cost Curtailment Policy together with the Budget Funding Plan until the budget is funded.	Copy of the quarterly section 52(d) report
		% spent on employee related costs in terms		CFO	2.2.1	In house	26%	<30% spent on employee	26%	**Achieved**	None	None	Copy of the quarterly

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
		of the total operational Budget per quarter						related costs in terms of the total operational Budget					section 52(d) report
		Number of monthly reports submitted to Council in terms of legislated overtime levels (Total Organisation)		ED:CS	2.2.2	In house	12	12 reports submitted to Council in terms of legislated overtime levels	12	**Achieved**	None	None	Copies of monthly overtime report submitted to Council
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	2.2.3	In house	0%	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0%	**Achieved**	None	None	Copies of approved financial overtime schedule
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 (CS only)	Mf15-2022	ED:CS	2.2.4	In house	0%	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0%	**Achieved**	None	None	Copies of approved financial overtime schedule

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	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 (SS only) (excl., essential services)	Mf15-2022	ED:SS	2.2.6	In house	0%	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0%	**Achieved**	None	None	Copies of approved financial overtime schedule
		% of employees exceeding legislated overtime levels stipulated as not more than (45) hours per month per employee (SS only) (essential services)		ED:SS	2.2.7	In house	0%	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	0%	**Achieved**	None	None	Copies of approved financial overtime schedule
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 (TS) (excl., essential services)	Mf15-2022	ED:TS	2.2.8	In house	23%	0% employees exceeding legislated overtime levels stipulated as not more than (40) hours per month	0%	**Achieved**	None	None	Copies of approved financial overtime schedule

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
		% of employees exceeding legislated overtime levels stipulated as not more than (45) hours per month per employee (TS) (essential services)		ED:TS	2.2.9	In house	20%	0% employees exceeding legislated overtime levels stipulated as not more than (45) hours per month (essential services)	5.2%	**Not Achieved**	Due to ageing and infrastructure failures.	Management will put in place stringent controls to comply with overtime requirements as well as curbing the excessive use of overtime	Copies of approved financial overtime schedule
Financial Management	Financial Management & Revenue Enhancement	Number of road traffic safety operations conducted per month	Tp02-2022	ED:SS	2.3.0	In house	12	12 road traffic safety operations conducted	12	**Achieved**	None	None	Copy of close up report for road traffic safety operations conducted inclusive of photographs
Financial Management	Financial Management & Revenue Enhancement	Number of flammable liquids permits issued by 30 June 2026	Mf02-2022	ED:SS	2.3.1	In house	52	39 flammable liquids permits issued	52	**Achieved**	39 renewals and 7 late renewals were done that were not renewed the previous year and 6 new registrations were received and issued.	Totals will be updated for new financial year	Copy of permits register
		% of trade licenses issued as per approved applications by 30 June 2026	Mf02-2022	MM	2.3.2	In house	100%	100% trade licenses issued as per approved applications.	100%	**Achieved**	None	None	Copies of application register and copy of Trade license issued
Financial Management	Financial Management & Revenue collection	Number of monthly reports on the implementation of credit control and debt	SCM01-2022	CFO	2.3.3	In house	12	12 reports on the implementation of credit	12	**Achieved**	None	None	Copy of Monthly Credit Control Report and Council Resolution

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
		collection policy submitted to Council						control and debt collection policy submitted to Council					
		Number of monthly reports submitted to Council on budget funding plan		CFO	2.3.4	In house	6	12 reports submitted to Council on budget funding plan	12	**Achieved**	None	None	Copies of quarterly budget funding plan reports.
Financial Management	Financial Management & Revenue collection	Number of business licences verifications conducted bi-annually	Mf02-2022	MM	2.3.5	In house	61	20 business licences verifications conducted	23	**Achieved**	None	None	Register of businesses verified and a copy of a close-out report
Financial Management	Improved Compliance to Legislation & Policies	Number of Bank reconciliation submitted to the Municipal Manager within 10 days after the end of the month	Mf15-2022	CFO	2.3.6	In house	12	12 Bank reconciliations submitted to the Municipal Manager	12	**Achieved**	None	None	Bank reconciliation and proof of submission
Financial Management	Financial Management	Number of monthly reports produced and submitted to the MM on the usage of fuel	SC01-2022	CFO	2.3.7	In house	12	12 reports produced and submitted to the MM on the usage of fuel	12	**Achieved**	None	None	Copy of signed fuel usage report
Financial management	Financial Management	% reduction of overtime levels worked by employees per quarter (MM only)	Mf15-2022	MM	2.3.8	In house	R507 545.98	<R456 791 (10% reduction of overtime levels worked by employees)	-60.47%	**Achieved**	None	None	Copy of the departmental overtime report

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
		% reduction of overtime levels worked by employees per quarter (CS only)		ED:CS	2.3.9	In house	R34 798.11	<R31 318 (10% reduction of overtime levels worked by employees)	-90.52%	**Achieved**	None	None	Copy of the departmental overtime report
		% reduction of overtime levels worked by employees per quarter (Finance only)		CFO	2.3.10	In house	R1 628 020.28	<R1 465 218 (10% reduction of overtime levels worked by employees)	-45.35%	**Achieved**	None	None	Copy of the departmental overtime report
Financial Management	Financial Management	% reduction of overtime levels worked by employees per quarter (SS only)	Mf15-2022	ED:SS	2.3.11	In house	R4 038 527.78	<R3 634 675 (10% reduction of overtime levels worked by employees)	-23.79%	**Achieved**	None	None	Copy of the departmental overtime report
Financial Management	Financial Management	% reduction of overtime levels worked by employees per quarter (TS only)	Mf15-2022	TS	2.3.12	In house	R9 501 729.72	<R8 551 557 (10% reduction of overtime levels worked by employees)	-10.48%	**Achieved**	None	None	Copy of the departmental overtime report
		% Reduction of fuel usage per quarter (MM only)		MM	2.3.13	In house	R390 664.84	<376l (5% reduction of fuel usage)	-41%	**Achieved**	None	None	Copy of the departmental fuel usage

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Financial Management	Financial Management	% Reduction of fuel usage per quarter (CS only)		ED:CS	2.3.14	In house	R49 005.56	<1044l (5% reduction of fuel usage)	-52%	**Achieved**	None	None	Copy of the departmental fuel usage
		% Reduction of fuel usage per quarter (Finance only)		CFO	2.3.15	In house	R14 803.32	<924l (5% reduction of fuel usage)	19%	**Not Achieved**	There was increased travel due to the Revenue team's aggressive revenue enhancement strategy. The Revenue team was involved in cutting off customers who owed the Municipality and checking for breached meters in the community.	The installation of smart meters will resolve the issue of excessive travel, and once the revenue enhancement strategy is fully implemented, travel will return to normal.	Copy of the departmental fuel usage
Financial Management	Financial Management	% Reduction of fuel usage per quarter (SS only)	Mf15-2022	ED:SS	2.3.16	In house	R1 996 930.44	<38216l (5% reduction of fuel usage)	13%	**Not Achieved**	Additional vehicles were procured during the financial year after the target has been set .	Monitor the usage of fuel closely.	Copy of the departmental fuel usage
Financial Management	Financial Management	% Reduction of fuel usage per quarter (TS only)	Mf15-2022	ED:TS	2.3.17	In house	R2 173 148.12	<47536l (5% reduction of fuel usage)	8%	**Not Achieved**	There was a 8% increase in the usage of fuel due to Infrastructure failures, and supply of water through water trucks as a result of unplanned outages.	Management to monitor fuel closely and emphasize the matter with supervisors to also guard closely the usage of fuel.	Copy of the departmental fuel usage

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7.0 KEY PERFORMANCE AREA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

The overall score for this KPA is **93%** for the year under review. The greatest contributor to this KPA is the Corporate Services Department as this KPA deals with Human Resources indicators, performance indicators and IDP indicators.

KPI Status	KPA 3: Institutional Development and Transformation
Target Met (as planned and exceeded)	28
Target Not Met (below planned)	2
Total	30
% Targets met	93%
% Targets not met	7%

Performance Highlights for the 2025/26

- The municipality was able to install Microsoft 365 as a latest technology on Microsoft office package.
- A total of 78 employees were trained in line with the approved 2025/26 Workplace Skills Plan to ensure that the municipality has a skilled workforce.
- The Local Labour Forum (LLF) is meeting as per the approved calendar of events. This ensures that there is a harmonious working relationship between the employees and employer.

Reasons for Variance	Corrective Action
1. The 2025/2030 Employment Equity Plan was developed but not approved by the Municipal Council The draft employment equity plan has been finalised but could not be submitted to Council on time due to extended period it took to consult all stakeholders namely; Department of Labour, People living with disabilities, etc. to ensure meaningful participation as well as workforce analysis	- The Draft EE Plan will be submitted to Council on the 30th July 2026.

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7.1 INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION SCORECARD

Strategic Goal 4: 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	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Operational Efficiency	Performance Management	% of KPIs attaining organisational targets by 30 June 2026 (Total organisation)	Pm02-2022	MM	3.1	In house	83%	100% KPIs attaining organisational targets	86%	**Not Achieved**	Most of the financially inclined indicators were not achieved due to the negative cash flow of the municipality	Full implementation of the revenue enhancement strategy and debt collection policy so as to improve our finances	Copies of the quarterly consolidated performance report
	Organisational Development	Submit a final report to the MM after conducting an employee satisfaction survey by 30 June 2026	Eq1-2022	ED:CS	3.2	In house	1	1 final report submitted the MM after conducting an employee satisfaction	1	**Achieved**	None	None	Copy of final satisfaction survey evaluation report acknowledged by MM
		2026/27 Calendar of events developed and approved by Council by 30 June 2026	Pa18-2022	ED:CS	3.3	In house	1	1 Calendar of events developed and approved by Council	1	**Achieved**	None	None	Approved calendar of events and Council Resolution
Operational Efficiency	Organisational development	% of employees from previously disadvantaged groups appointed in the three highest Task Grades of management (GKPI) by 30 June 2026	Eq2-2022	ED:CS	3.4	In house	85%	85% employees from previously disadvantaged groups appointed in the three highest Task Grades of management	85%	**Achieved**	None	None	Copy of an appointments report
Operational Efficiency	Organisational development	2025-30 Employment Equity Plan developed and approved by	Eq2-2022	ED:CS	3.4.1	In house	New	1 (2025-30) Employment Equity Plan	0	**Not Achieved**	The draft employment equity plan has been finalised but could not be submitted to	The Draft EE Plan will be submitted to Council on the 27th August 2026.	Approved EE Plan and

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
		Council by 30 June 2026.						developed and approved by Council			Council on time due to extended period it took to consult all stakeholders namely; Department of Labour, People living with disabilities, etc. to ensure meaningful participation as well as workforce analysis		Council Resolution
Organisational Development	Organisational Development	% of budget spent implementing the Workplace Skills Plan (GKPI) by 30 June 2026	Ts06-2022	ED:CS	3.5	2 000	100%	100% budget spent implementing the Workplace Skills Plan	100%	**Achieved**	None	None	Copy of an extract from a Section 52 (d) report
		Number of bi-annual reports submitted to the MM on disciplinary matters reported and finalized by 30 June 2026	Pa36-2022	ED:CS	3.6	In house	2	2 reports submitted to the MM on disciplinary matters reported and finalized	2	**Achieved**	None	None	Reports submitted to the MM on disciplinary matters reported and finalized
Operational Efficiency	Organisational Development	% of Internal Audit findings in terms of ICT resolved by 30 June 2026	Pa13-2022	MM	3.7	In house	100%	100% Internal Audit findings in terms of ICT resolved	100%	**Achieved**	None	None	Copy of a follow-up on Internal Audit Report
Operational Efficiency	ICT	Microsoft 365 programme installed and implemented by 30 September 2025.	It 02-08 2022	MM	3.8	In house	0	Microsoft 365 programme installed and implemented by 30 September 2025.	1	**Achieved**	None	None	Copy Software License
Operational Efficiency	ICT	Number of ICT Steering Committee reports submitted to the MM per quarter	It 02-08 2022	MM	3.9	In house	4	4 ICT Steering Committee reports submitted to the MM per quarter	4	**Achieved**	None	None	ICT Steering Committee reports signed by the MM per Quarter

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
	Legal Services	Number of quarterly reports on the status of municipal service level agreements approved by the MM by 30 June 2026	SCM01 -2022	ED:CS	3.1.0	In house	4	4 quarterly reports on the status of municipal service level agreements approved by the MM	4	**Achieved**	None	None	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 2026	Mf15-2022	ED:CS	3.1.1	In house	4	4 quarterly reports on the status of municipal legal cases that the municipality is involved in approved by the MM	4	**Achieved**	None	None	Quarterly reports on the status of municipal legal cases that the municipality is involved in approved by the MM
		Review and submit organisational structure (aligned to the IDP and Budget) to Council for approval before June 2026	Eq9-2022	ED:CS	3.1.2	In house	1	1 Review and submit organisational structure (aligned to the IDP and Budget) to Council for approval	1	**Achieved**	None	None	Copy of an approved annual organogram by Council and Council Resolution
Organisational Development	Organisational Development	Number of monthly Human Capital reports submitted to Council by 30 June 2026	Eq10-2022	ED:CS	3.1.3	In house	12	12 staff Human Capital reports submitted to Council	12	**Achieved**	None	None	Copies of Human Capital reports submitted to Council
Organisational	Fleet Management	Number of quarterly fleet management	Pa36-2022	ED:TS	3.1.4	In house	4	4 fleet management report	4	**Achieved**	None	None	Fleet management reports

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Development		reports submitted and approved by the MM						submitted and approved by the MM					approved by the MM
	Organisational Development	Number of job descriptions reports submitted and approved by the MM by 30 June 2026	Eq12-2022	ED:CS	3.1.5	In house	2	2 job descriptions reports submitted and approved by the MM	2	**Achieved**	None	None	Copy of job descriptions report signed by the MM
Organisational Development	Workplace Skills Development	Workplace Skills Plan (WSP) and Annual Training Report (ATR) submitted to LGSETA on due date 30 April 2026	Ts04-2022	ED:CS	3.1.6	In house	1	1 Workplace Skills Plan (WSP) and Annual Training Report (ATR) submitted to LGSETA	1	**Achieved**	None	None	Copies of WSP and ATR submitted to the LG SETA
		Number of quarterly training status reports submitted to the District		ED:CS	3.1.7	In house	4	4 Training status reports submitted to the District	4	**Achieved**	None	None	Copy of quarterly training status report submitted to the District
		Number of employees trained per quarter in line with the approved 2025/26 WSP	Ts04-2022	ED:CS	3.1.9	2 000	73	70 employees trained per quarter in line with the approved 2025/26 WSP	78	**Achieved**	The target was exceeded due to the funding from other institutions that the Victor Khanye Local Municipality received.	None	Copies of the quarterly training report. submitted to the District
Organisational Development	Workplace Health and Safety	Number of monthly workplace inspections conducted and submitted to the MM	Oh06-2022	ED:CS	3.2.0	In house	12	12 workplace inspections conducted and submitted to the MM	12	**Achieved**	None	None	Copies of monthly inspection reports submitted to the MM
		Number of quarterly OHS Committee minutes submitted to the MM		ED:CS	3.2.1	In house	4	4 OHS Committee minutes submitted to the MM	4	**Achieved**	None	None	Minutes, Attendance Registers, and Acknowledge

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
													ment of Receipt by the MM.
		Number of employee wellness reports submitted to the MM per quarter	Oh05-2022	ED:CS	3.2.2	900	4	4 employee wellness reports submitted to the MM	4	**Achieved**	None	None	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	3.2.3	In house	4	4 quarterly Local Labour Forum (LLF) meetings co-ordinated	4	**Achieved**	None	None	Copy of signed Council agendas and attendance register
Operational Efficiency	Performance Management	2025/26 Mid-year and 2024/25 Annual Performance Reviews of Section 56 & 54A employees conducted by the 31st of March 2026	Pm06-2022	MM	3.2.4	50	2	2025/26 Mid-year and 2024/25 Annual Performance Reviews of Section 56 & 54A employees conducted	2	**Achieved**	None	None	Performance Assessment Reports and attendance registers.
		Performance Agreements of Senior Managers signed by 31 July. 2025	Pm05-2022	MM	3.2.5	In house	5	5 Performance Agreements of Senior Managers signed	5	**Achieved**	None	None	Signed Performance Agreements and proof of submission to CoGTA
Operational Efficiency	Performance Management	Compilation of the Annual Performance Report (2024/25 FY) and submitted to AG by 31 Aug 2025	Pm02-2022	MM	3.2.6	In house	1	1 Annual Performance Report (2024/25 FY) submitted to AG	1	**Achieved**	None	None	Copy of APR and proof of submission to AG
		Number of quarterly SDBIP performance reports submitted to Council		MM	3.2.7	In house	4	4 SDBIP performance reports submitted to Council	4	**Achieved**	None	None	Quarterly SDBIP performance report and

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
													Council Resolution.
	Records Management	Number of paper-based records digitalized and indexed into EDMS per quarter.	Rm01-2022	ED:CS	3.2.8	In house	New	400 paper-based records digitalized and indexed into EDMS	853	**Achieved**	All submitted paper-based records were digitized and indexed in line with applicable records management legislation and the municipality's Records Management Policy. The municipality is also implementing the Electronic Document Management System (EDMS) to enhance the efficiency, security and accessibility of records.	The Records Management Unit will continue to ensure that the digitization and indexing of paper-based records is aligned with the National Archives and Records Service of South Africa Act, Mpumalanga Archives Act, and the municipality's Records Management Policy.	Copy of dated EDMS screenshots of uploaded records
		Number of records management workshops conducted for staff by 30 June 2026		ED:CS	3.2.9	In house	New	4 Records management workshops conducted for staff	5	**Achieved**	The target was achieved through quarterly training aimed at strengthening compliance with records management legislation, policies and procedures, improving system utilisation, and promoting proper digitisation and organised record-keeping across municipal departments.	Ongoing monitoring and support will be provided by the Records Management Unit, with periodic refresher sessions and strengthened compliance mechanisms to ensure consistent implementation of the File Plan and proper disposal of records in accordance with the approved Records Retention and Disposal Schedule.	Invitation and Attendance Registers
Operational efficiency	Records Management	Number of mini registry inspections conducted per quarter in terms of compliance with the Mpumalanga Archives	Rm01-2022	ED:CS	3.2.10	In house	New	4 mini registry inspections conducted per quarter in terms of compliance with the Mpumalanga Archives	4	**Achieved**	The target was achieved through quarterly inspections conducted to assess records management practices, storage facilities, access control measures and compliance with records management policies and legislative requirements, and to identify areas requiring improvement.	The Records Management Unit will continue to inspect and monitor mini registries, implement inspection recommendations, address identified gaps, and provide necessary support to ensure proper management and protection of municipal records in line with	Inspection Report with a checklist and register.

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
												applicable legislation and the municipality's Records Management Policy.	

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8.0 KEY PERFORMANCE AREA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

The overall score for this KPA is **88%** for the year under review. The greatest contributor to this KPA is the Office of the Municipal Manager Department.

KPI Status	KPA 4: Good Governance and Public Participation
Target Met (as planned and exceeded)	45
Target Not Met (below planned)	6
Total	51
% Targets met	88%
% Targets not met	12%

Performance Highlights for the 2025/26

- All committees of council were able to sit as per the approved calendar of events.
- The Youth Development Strategy was successfully reviewed and adopted by the municipal council.

Reasons for Variance	Corrective Action
1. The municipality obtained a qualified audit opinion from the annual audit of the AGSA due to: **NON-CURRENT ASSETS:** 1. Property Plant and Equipment	- Proper conditional assessment of all assets will be conducted during the physical verification process. Verification data, updated with conditional assessment of assets will be looked at for each asset and a conditional assessment report will be generated as per the dictate of paragraph 57 of GRAP 17. - The audit qualification came about as a result of restatements of the remaining useful lives of assets that were restated in the 2022 financial year for which a report for the assessment was not prepared in line with the subsequent conditional assessment reports, showing data like change in the remaining useful life for each asset, as well as the change in depreciation amounts for each asset that information be presented on the note to the annual financial statement as a change in estimate and correction of prior year error.
2. 84.3% of the panned 85% of AG Management Letter findings were resolved (in terms of the Audit Action Plan)	

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Billing corrections are ongoing and are identified as billing is processed, while the Audit Action Plan remains in progress.	- The municipality has commenced with data cleansing to address most findings, while the methodology to revise the useful life of assets has been completed and submitted to Internal Audit for review. The Audit Action Plan is in progress, with issues relating to the Delmas Waste Water Treatment Works and Landfill Site Material Irregularities currently being addressed.
3. 68% of the planned 100% Council meetings resolutions were resolved Most of the resolutions were not completed as their implementation includes pending investments, sponsorships, and partnerships with external stakeholders. The negative cash flow affected the financially inclined resolutions	- The responsible departments will ensure that the resolutions not been implemented will be implemented by the next quarter. Ensure that the resolutions are attended to in a timely manner so that the consolidation of the register can be finalized on time. - Full implementation of the revenue enhancement strategy to improve cash flow
4. The customer complaints reports were not submitted to Council Council resolved that the report must have a column that states the closure of all complaints. The reports were not taken to Council before the set deadline for council item submissions.	- MunComp together with IT department to assist Customer Care with the necessary resources to generate a complete report (provision of the printing that has the scanner and to update the system). The unit is to ensure that the reports are submitted timeously to the council to meet the cut-off date for item submissions.
5. 44% of the planned 100% Internal Audit Findings as per the Audit Plan, were resolved Targets were not fully achieved due to cost containment and cash flow constraints, resource constraints, prioritisation of high-risk areas, and reliance on external stakeholders such as Treasury and other departments.	- Close monitoring of implementation, MM intervention, and continued support and guidance to ensure completion by the next review period.
6. 3 of the planned 4 radio slots were secured for the Executive Mayor No interviews were conducted during the third quarter due to competing priorities..	- An agreement was reached with GCIS to secure weekly slots in the fourth quarter with three community radio stations (KCRS, Emalahleni and RISE FM). RISE FM also submitted a proposal for radio slots, which is still to be considered due to the cost implications for the municipality.

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8.1 GOOD GOVERNANCE AND PUBLIC PARTICIPATION SCORECARD

Strategic Goal 5: 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	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	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	88%	**Achieved**	None	None	Copies of the quarterly Report inclusive of MPAC Resolutions Register
	Risk Management	% execution per quarter of Risk Management Plan in line with detailed time schedule (total organisation)	Pa07-2022	MM	4.2	In house	85%	85% execution of Risk Management Plan in line with detailed time schedule	85%	**Achieved**	None	None	Copies of the Quarterly Risk Reports, and minutes of the Risk Management Meetings
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	Unqualified Opinion	Qualified	**Not Achieved**	**Non-Current Assets** Property, Plant and Equipment	Proper conditional assessment of all assets will be conducted during the physical verification process. Verification data, updated with conditional assessment of assets will be looked at for each asset and a conditional assessment report will be generated as per the dictate of paragraph 57 of GRAP 17.	Copy of the Auditor General's final audit report

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Good Governance	Good Governance	% of AG Management Letter findings resolved (in terms of the Audit Action Plan) by 30 June 2026 (Total organization)	Pa11-2022	CFO	4.4	In house	77%	85% AG Management Letter findings resolved (in terms of the Audit Action Plan)	84%	**Not Achieved**	Billing corrections are ongoing and are identified as billing is processed, while the Audit Action Plan remains in progress.	The Revenue Section has commenced data cleansing to address most findings, while the methodology to revise the useful life of assets has been completed and submitted to Internal Audit for review. The Audit Action Plan is in progress, with issues relating to the Delmas Waste Water Treatment Works and Landfill Site Material Irregularities currently being addressed.	Copy of the quarterly AG Action Plan status report
		Draft Consolidated Annual Report submitted to AG on or before the 31 Aug 2025	Mf15-2022	MM	4.5	In house	1	1 Draft Annual Report compiled and submitted to the office of the Auditor General	1	**Achieved**	None	None	Copy of Annual Report and proof of submission to AG
		Number of Ward operational plans submitted to Council by 30 September 2025	Pa24-2022	MM	4.6	1 000	9	9 Ward operational plans submitted to Council	9	**Achieved**	None	None	Copy of annual Ward operational reports submitted to Council and Council Resolution
Accountability	Community Participation	Number of Quarterly Ward Committee Functionality reports submitted to Council.	Pa22-2022	MM	4.7	In house	4	4 Ward Committee Functionality reports submitted to Council	4	**Achieved**	None	None	Copies of quarterly ward committee Functionality reports submitted to Council and Council Resolution.

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Accountability	Community Participation	Number of Quarterly Community outreach meetings facilitated and attended	Pa21-2022	MM	4.8	320	4	4 Community outreach meetings facilitated and attended	4	**Achieved**	None	None	Copy of the quarterly outreach report, inclusive of the attendance register
Good Governance	Good Governance	Submission of final audited consolidated Annual Report to Council by the 31 Jan 2026	Mf15-2022	MM	4.9	In house	1	1 Annual report tabled before council	1	**Achieved**	None	None	Copy of Final Annual Report and Council Resolution.
		Submission of Oversight Report to Council by the 31 March 2026		MM	4.1.0	In house	1	1 Oversight report submitted to Council	1	**Achieved**	None	None	Annual Oversight Report and Council Resolution.
		2026/27 IDP Review Process Plan approved by Council by 31 Aug 2025	Mf20-2022	MM	4.1.1	In house	1	1 IDP process plan developed and approved by Council	1	**Achieved**	None	None	Copy of approved IDP review Process Plan and Council Resolution.
		Final 2025/2026 IDP tabled and approved by Council by 31 May 2026	Mf20-2022	MM	4.1.2	In house	1	1 Final IDP tabled and approved by Council	1	**Achieved**	None	None	Copy of Final IDP and Council resolution
Good Governance	Good Governance	Number of new/reviewed policies, strategies and By-Laws approved by Council by 30 June 2026 (OMM)	Pa37-2022	MM	4.1.3	In house	10	10 new/reviewed policies, strategies and By-Laws approved by Council	10	**Achieved**	None	None	Council Resolution of all approved policies, strategies and By-Laws.
		Number of monthly Section 80 Committee meetings co-ordinated as per the approved Calendar of Events	Pa33-2022	ED:CS	4.1.4	In house	33	33 monthly Section 80 Committee meetings co-ordinated	33	**Achieved**	None	None	Copies of signed Section 80 Committee agendas

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Good Governance	Good Governance	Final SDBIP approved by Executive Mayor within 28 days after approval of Budget	Pa32-2022	MM	4.1.5	In house	1	1 Final SDBIP approved by Executive Mayor	1	**Achieved**	None	None	Copy of Final approved SDBIP and Acknowledgement letter by the Mayor
		Adjusted Budget and SDBIP approved by Council by the end of February 2026	Pa32-2022	MM	4.1.6	In house	1	1 Adjusted Budget and SDBIP approved by Council	1	**Achieved**	None	None	Copy of Adjustment Budget and SDBIP and Council Resolution.
		% of Council meetings resolutions resolved per quarter (Total organisation)		MM	4.1.7	In house	74%	100% Council meetings resolutions resolved	67.6%	**Not Achieved**	Most of the resolutions were not completed as their implementation includes pending investments, sponsorships, and partnerships with external stakeholders. The negative cash flow affected the financially inclined resolutions	The responsible departments will ensure that the resolutions not been implemented will be implemented by the next quarter. Ensure that the resolutions are attended to in a timely manner so that the consolidation of the register can be finalized on time. Full implementation of the revenue enhancement strategy to improve cash flow	Copy of quarterly status report of Council resolutions resolved
		Number of monthly Ordinary Council meeting co-ordinated as per the approved Calendar of Events	Pa35-2022	ED:CS	4.1.8	In house	11	11 Ordinary Council meetings co-ordinated	11	**Achieved**	None	None	Copy of signed Council agendas and attendance register
Good Governance	Good Governance	Number of monthly ordinary MAYCO meetings co-ordinated per the approved Calendar of Events	Pa34-2022	ED:CS	4.1.9	In house	11	11 Ordinary MAYCO meetings co-ordinated	11	**Achieved**	None	None	Copy of signed Mayoral Committee agendas and attendance registers.

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Good Governance	Good Governance	Number of quarterly Compliance Monitoring Reports submitted to RAMAFACC	Pa38-2021	MM	4.2.0	In House	New	4 Quarterly Compliance Monitoring Reports submitted to RAMAFACC	4	**Achieved**	None	None	Copy of quarterly Compliance Monitoring Report and Proof of submission to RAMAFACC
Good Governance	Good Governance	Number of MPAC committee reports submitted to Council per quarter	Pa29-2022	MM	4.2.1	In house	4	4 MPAC committee reports submitted to Council	4	**Achieved**	None	None	Copy of MPAC Report and Council Resolution.
		Draft 2026/27 IDP tabled before Council for adoption by 31 March 2026	Mf20-2022	MM	4.2.2	In house	1	1 Draft 2026/27 IDP tabled before Council for adoption	1	**Achieved**	None	None	Copy of the Draft 2025/26 IDP and Council Resolution
	Risk Management	% execution per quarter of Risk Management Plan in line with detailed time schedule (OMM)	Pa17-2022	MM	4.2.3	In house	77%	85% execution per quarter of Risk Management Plan	92%	**Achieved**	None	None	Copy of the Risk Monitoring Report
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	95%	**Achieved**	None	None	Copy of the Risk Monitoring Report
		% execution per quarter of Risk Management Plan in line with detailed time schedule (SS only)		ED:SS	4.2.5	In house	96%	85% execution per quarter of Risk Management Plan	99%	**Achieved**	All future action plans on Risk were implemented and achieved, with the exception of one that was withdrawn due to changes before submission to PDC	No corrective measures were required, except for the one outstanding KPI which was to be resubmitted to PDC in the following quarter.	Copy of the Risk Monitoring Report

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Good Governance	Risk Management	% execution per quarter of Risk Management Plan in line with detailed time schedule by (TS)	Pa17-2022	ED:TS	4.2.6	In house	96%	85% execution per quarter of Risk Management Plan	90.87%	**Achieved**	None	None	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	4 Risk Management reports submitted to the Risk Management Committee	4	**Achieved**	None	None	Copy of quarterly Risk Management Committee report
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	4 Risk Management Committee reports submitted to the Audit Committee	4	**Achieved**	None	None	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	94%	85% execution per quarter of Risk Management Plan	100%	**Achieved**	None	None	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	4 Internal Audit reports submitted to the Audit Committee	4	**Achieved**	None	None	Copy of the quarterly IA progress report
Good Governance	Internal Audit	Number of Audit Committee reports submitted to Council per quarter	Pa10-2022	MM	4.3.1	In house	4	4 Audit Committee reports submitted to Council	4	**Achieved**	None	None	Copy of quarterly AC report submitted to Council and Council Resolution

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Good Governance	Good Governance	Action Plan on issues raised by the Auditor General compiled and tabled to Council by 31 January 2026	Pa08-2022	CFO	4.3.2	In house	1	1 Action Plan on issues raised by the Auditor General compiled and tabled to Council	1	**Achieved**	None	None	Copy of approved Action Plan and Council Resolution.
	Internal Audit	Review Risk Based Internal Audit Plan and submit to Audit Committee by 31 Aug. 2025	Pa08-2022	MM	4.3.3	In house	0	1 Review Risk Based Internal Audit Plan and submit to Audit Committee	1	**Achieved**	None	None	Reviewed Risk Based Internal Audit Plan submitted to Audit Committee
Customer Relationship Management	Customer/Stakeholder Relationship Management	Number of quarterly Customer Complaint reports submitted to Council (inclusive of Presidential Hotline)	Pa39-2022	MM	4.3.4	In house	2	4 Customer Complaint reports submitted to Council	0	**Not Achieved**	Council resolved that the report must have a column that states the closure of all complaints. The reports were not taken to Council before the set deadline for council item submissions.	MunComp together with IT department to assist Customer Care with the necessary resources to generate a complete report (provision of the printing that has the scanner and to update the system). The unit is to ensure that the reports are submitted timeously to the council to meet the cut-off date for item submissions.	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	44%	**Not Achieved**	Targets were not fully achieved due to cost containment and cash flow constraints, resource constraints, prioritisation of high-risk areas, and reliance on external stakeholders such as Treasury and other departments.	Close monitoring of implementation, MM intervention, and continued support and guidance to ensure completion by the next review period.	Copy of the quarterly internal audit report
Good Governance	Good Governance	Number of new/reviewed policies,	Pa37-2022	CFO	4.3.6	In house	21	19 new/reviewed	19	**Achieved**	None	None	Council Resolution of

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
		strategies and By-Laws approved by Council by 30 June 2026 (B&T only)						policies, strategies and By-Laws approved by Council					all approved policies, strategies and By-Laws.
Good Governance	Good Governance	Number of new/reviewed policies and strategies approved by Council by 30 June 2026 (CS only)	Pa37-2022	ED:CS	4.3.7	In house	6	05 new/reviewed policies and strategies approved by Council	5	**Achieved**	None	None	Council Resolution of all approved policies and strategies
Good Governance	Good Governance	Number of new/reviewed policies, strategies and By-Laws approved by Council by 30 June 2026 (SS only)	Pa37-2022	ED:SS	4.3.8	In House	5	5 Number of new/reviewed policies, strategies and By-Laws approved by Council	5	**Achieved**	None	None	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 2026 (TS only)	Pa37-2022	ED:TS	4.3.9	In house	1	1 new/reviewed policies, strategies and By-Laws approved by Council	4	**Achieved**	None	None	Council Resolution of all approved policies, strategies and By-Laws.
	Youth Development	Review and Adoption of the Youth Development Strategy by 31 Dec. 2025	Yd32-2022	ED:SS	4.4.0	In-House	0	1 Youth Development Strategy reviewed and adopted	1	**Achieved**	None	None	Copy of the reviewed and adopted Youth Development Strategy and the Council Resolution
Customer Relationship Management Customer Relationship Management	Improved Compliance to Legislation & Policies Improved Compliance	Number of Municipal firearms inspections conducted per month	Tp03-2022	ED:SS	4.4.1	In house	12	12 Municipal firearms inspections conducted	12	**Achieved**	None	None	Copies of firearms inspections forms
		Number of Cemeteries Management Forum	Cs01-2022	ED:SS	4.4.2	In house	4	4 Cemeteries Management Forum	4	**Achieved**	None	None	Copy of close out report for each forum

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
	to Legislation & Policies	Meetings Scheduled & held per quarter						Meetings Scheduled & held					meeting inclusive of Attendance Registers
	Customer/Stakeholder Relationship Management	Number of Customer satisfaction survey conducted by 30 June 2026	Pa20-2022	MM	4.4.3	In house	0	1 Customer satisfaction survey conducted	1	**Achieved**	None	None	Report on Customer satisfaction survey submitted to the MM
Customer Relationship Management	Customer/Stakeholder Relationship Management	Number of monthly updates of the Municipal social media accounts		ED:CS	4.4.4	In house	12	12 monthly updates of the Municipal social media accounts	12	**Achieved**	None	None	Copy of dated screenshots of social media accounts updates.
		Number of quarterly newsletter(s) published		ED:CS	4.4.5	600	4	4 newsletter(s) published	4	**Achieved**	None	None	Copy of quarterly newsletter(s) published
Customer Relationship Management	Customer/Stakeholder Relationship Management	Number of radio slots secured for the Executive Mayor per quarter	Pa18-2022	ED:CS	4.4.6	200	2	4 radio slots secured for the Executive Mayor	3	**Not Achieved**	No interviews were conducted during the third quarter due to competing priorities.	An agreement was reached with GCIS to secure weekly slots in the fourth quarter with three community radio stations (KCRS, Emalahleni and RISE FM). RISE FM also submitted a proposal for radio slots, which is still to be considered due to the cost implications for the municipality.	Copy of confirmation from the radio station
Customer Relationship Management	Customer/Stakeholder Relationship Management	Number of legislated notices approved by the MM and published per quarter	Pa18-2022	ED:CS	4.4.7	500	7	5 legislated notices approved by the MM and published	6	**Achieved**	An additional notice was issued and published in the third quarter	None	Copy of approved notices published

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
		Number of quarterly updates of the Municipal Website as per Section 75 of the MFMA.		MM	4.4.8	In house	23	4 quarterly updates of the Municipal Website as per Section 75 of the MFMA	12	**Achieved**	None	None	Dated Municipal Website screen shots.
Good Governance	Strategic Planning	Strategic Planning Lekgotla report Submitted to Council by 31 March 2026	Mf20-2022	MM	4.4.9	In house	1	1 Strategic Planning Lekgotla report Submitted to Council	1	**Achieved**	None	None	Close-out report, attendance register and Council Resolution
	Security Services	Number of quarterly status reports on monitoring of Municipal security services submitted to the Municipal Manager per quarter	Tp03-2022	ED:SS	4.5.0	In house	4	4 status reports on monitoring of Municipal security services submitted to the Municipal Manager	4	**Achieved**	None	None	Quarterly Security Reports and Acknowledgement of receipt by MM
	All Services	Number of service delivery reports compiled and submitted to the MM per quarter	As01-2022	MM	4.5.1	In house	4	4 service delivery reports compiled and submitted to the MM	4	**Achieved**	None	None	Copy of signed service delivery reports

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9.0 KEY PERFORMANCE AREA 5: SPATIAL DEVELOPMENT

The overall score for this KPA is **100%** for the year under review.

KPI Status	KPA 5: Spatial Development
Target Met (as planned and exceeded)	8
Target Not Met (below planned)	0
Total	8
% Targets met	100%
% Targets not met	0%

Performance Highlights for the 2025/26

- The municipality managed to conduct 720 property inspections in terms of compliance to the Land scheme and Building Regulations.

Reasons for Variance	Corrective Action
None	None

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9.1 SPATIAL DEVELOPMENT SCORECARD

Strategic Goal 6: Increase regularisation of built environment

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	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%	**Achieved**	None	None	Copy of application Register
Land Tenure and Spatial Development	Land Tenure and Spatial Development	% 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%	**Achieved**	None	None	Copy of the land use applications report and register
		% 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%	**Achieved**	None	None	The list of registered applications received and referred to NDM (Land tribunal)
Land Tenure and Spatial Development	Building Control	Number of quarterly reports on building contraventions notices issued submitted to the MM	Sd06-2022	MM	5.4	In house	4	4 Quarterly Reports on building contravention s notices issued submitted to the MM	4	**Achieved**	None	None	Copy of quarterly reports submitted and signed by the MM.

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Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Land Tenure and Spatial Development	Building Control	Number of property inspections conducted per quarter in terms of compliance to the Land scheme and Building Regulations	Sd06-2022	MM	5.5	In house	158	720 property inspections conducted in terms of compliance to the Land scheme and Building Regulations	720	**Achieved**	None	None	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 2026	Sd06-2022	MM	5.6	In house	1	2 progress reports on the development of the Land Audit submitted to the MM	2	**Achieved**	None	None	Copy of progress reports on development of the land audit signed by the MM.
Land Tenure and Spatial Development	Land Audit	Number of quarterly reports on cases of Land Invasion reported and resolved submitted to the MM	Sd09-2022	MM	5.7	In house	4	4 Quarterly Reports on cases of Land Invasion reported and resolved submitted to the MM	4	**Achieved**	None	None	Land invasion reports submitted and signed by the MM
		Number of Quarterly reports on Land Contraventions notices issued submitted to the MM by 30 June 2026		MM	5.8	In house	4	4 Quarterly reports on Land Contraventions notices issued submitted to the MM	4	**Achieved**	None	None	Copy of quarterly report of building contravention notices issued signed by the MM.

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10.0 KEY PERFORMANCE AREA 6: LOCAL ECONOMIC DEVELOPMENT

The overall score for this KPA is **75%** for the year under review.

KPI Status	KPA 6: Local Economic Development
Target Met (as planned and exceeded)	6
Target Not Met (below planned)	2
Total	8
% Targets met	75%
% Targets not met	25%

Performance Highlights for the 2025/26

- Two new investments were attracted into the local economy.

Reasons for Variance	Corrective Action
1. 153 of the planned 200 Work opportunities were created through the implementation of EPWP Only 153 appointments were made during the 2nd Quarter, and no more appointments were made by the 30th of June 2026. The appointments will be made in the 1st half of the 2026/27 financial year.	- Fast-track the appointments of the EPWP participants in the next financial year.
2. The municipality was able to sign and implement only 1 MOU with respect to external Social Responsibility Programmes The second MoU is yet to be signed and finalized however the engagements are at advanced stage	- Set the timeframe for both stakeholders and the Municipality to sign the MoU by 30 September 2026

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10.1 LOCAL ECONOMIC DEVELOPMENT SCORECARD

Strategic Goal 7: 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	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Economic Growth and Development	Economic Growth and Development	Number of MOU's signed and implemented with respect to external Social Responsibility Programmes by 30 June 2026	Led03-2022	MM	6.1	In house	3	2 MOU's signed and implemented with respect to external Social Responsibility Programmes	1	**Not Achieved**	The second MoU is yet to be signed and finalized however the engagements are at advanced stage.	Set the timeframe for both stakeholders and the Municipality to sign the MoU by 30 September 2026	Copy of Close-out Report submitted to the MM and Signed MOU
		Number of bi-annual reports submitted to Council with respect to CSI and SLP Programme of both Business and Mining organisations by 30 June 2026		MM	6.2	In house	2	2 CSI and SLP Programme of both Business and Mining organisations Report submitted to Council	2	**Achieved**	None	None	Copies of bi-annual reports submitted to Council
		Number of total work opportunities created through EPWP programmes by 30 June 2026 (GKPI).	Led09-2022	ED:TS	6.3	In house	179	55 work opportunities created through labour intensive programme (GKPI).	121	**Achieved**	The variance resulted from the additional project for the provision of security services transferred from the Service Delivery Unit, one additional personnel for Roads, and the retention of workers.	None	Job opportunity report
Economic Growth and Development	Economic Growth and Development	Number of skills development initiatives scheduled and held in terms of the youth bi-annually	Led35-2022	ED:SS	6.4	400	2	2 skills development initiatives held for the youth	2	**Achieved**	None	None	Copy of close-out report inclusive pictures and Attendance Register.

Strategic Thrust	Programme	KPI	IDP Link	Resp. MM/ED	SDBIP Ref No	Annual Budget R'000 (Input Indicator)	Baseline 2024/25	Annual Target	Actual Performance	Achievement	Reasons for Variance	Corrective Action	POE
Economic Growth and Development	Economic Growth and Development	Number of SMME's and Cooperatives capacity building skills workshops held by the 30 June 2026	Led10-2022	MM	6.5	200	2	2 SMME's and Cooperatives skills workshop held	2	**Achieved**	None	None	Copy of close-out reports inclusive of Attendance Register.
		Number of work opportunities created through the implementation of EPWP by 30 June 2026	Led09-2022	MM	6.6	1 900	New	200 Work opportunities created through the implementation of EPWP	153	**Not Achieved**	Only 153 appointments were made during the 2nd Quarter, and no more appointments were made by the 30th of June 2026. The appointments will be made in the 1st half of the 2026/27 financial year.	Fast-track the appointments of the EPWP participants in the next financial year.	Front page of the contract and copy of ID document
Economic Growth and Development	Business Licensing	Number of new investments attracted into the local economy by 30 June 2026.	Led09-2022	MM	6.7	In house	2	2 Direct/Non-direct Investments attracted into the local economy	2	**Achieved**	None	None	Copy of a close-out report for each investment attracted
		Number of quarterly business compliance inspections conducted	Led03-2022	MM	6.12	In house	New	40 quarterly business compliance inspections conducted	43	**Achieved**	None	None	Close-out report with signed inspection forms

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I, *Tswaledi MacDonald Mashabela* the Municipal Manager of the Victor Khanye Local Municipality, hereby certify that the Annual Performance Report (APR) and supporting documentation for the period 1st July 2025 to 30th June 2026 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

SIGNED BY THE MUNICIPAL MANAGER: MR TM MASHABELA

Signed by:

47C48485FBC745E...

SIGNATURE

8/31/2026

DATE