THABO MOFUTSANYANA DISTRICT MUNICIPALITY

(DC19)

TOP LAYER (TL) SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN (SDBIP)

01 July 2026 to 30 June 2027

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LIST OF ABBREVIATIONS/ ACRONYMS

Abbreviation/ Acronym	Description	Abbreviation/ Acronym	Description
Abbreviation/ Acronym	**Description**	**OPEX**	Operating Expenditure
AGSA	Auditor-General of South Africa	**PDO**	Pre-determined Objectives
CAPEX	Capital Expenditure	**PMDS**	Performance Management and Development System
CFO	Chief Financial Officer	**PMS**	Performance Management System
DM	District Municipality	**POE**	Portfolio of Evidence
EXCO	Executive Committee	**SDBIP**	Service Delivery and Budget Implementation Plan
IDP	Integrated Development Plan	**TID**	Technical Indicator Description
KPA	Key Performance Area	**TL**	Top Layer
KPI	Key Performance Indicator	**WC**	Ward committee
LED	Local Economic Development	**SOP**	Standard Operating Procedure
LG	Local Government		
LM	Local Municipality		
MFMA	Municipal Finance Management Act No. 56 of 2003		
MM	Municipal Manager		

DEFINITIONS

Activities	The process or actions that use a range of inputs to produce the desired outputs and ultimately outcomes.
Baseline	Is the current level of performance that the institutions aim to improve.
Benchmarking	It's the process whereby an organisation of similar nature uses each other's performance as a collective standard against which to measure their own performance.
Impact	The results achieving specific outcomes, such as reducing poverty and creating jobs.
Input	All resources that contribute to the production and development of outputs.
Integrated Development Plan *(IDP)*	Is the strategic 5-year plan of a municipality as envisaged in Systems Act Section 25.
Key Initiative	Is an activity or task that is performed with the intension of achieving a key performance indicator and target. ▪ ***Examples could include setting up a committee, reviewing or developing a policy or bill, etc.*** ▪ ***It will also include any activity that cannot be classified as a project or a programme.***
Key Performance Area *(KPA)*	Is the functional area that the municipality must perform to achieve its Mission and Vision.
Key Performance Indicator *(KPI)*	It defines how performance will be measured along a scale or dimension to achieve the strategic objectives.
Objectives	The municipality is striving towards achieving goals over a 5-year period to inform the mission – outcomes.
Outcomes	The medium-term results for specific beneficiaries that are the consequence of achieving specific outputs.
Output	The final products or goods and services produced for delivery.
Performance Cycle	Is the period commencing on 1 July annually and ending 30 June of the following year for which performance is planned, monitored and assessed.

Performance Standard	Expresses the minimum acceptable level of performance, or level of performance that is generally expected. ▪ ***These should be informed by legislative requirements departmental policies and service level agreements but can also be benchmarked against other institutions performance levels in accordance with best practice principles.***
Portfolio of Evidence *(POE)*	The documentary evidence on progress made by staff towards achieving of the KPAs and KPIs.
Pre-determined Objective *(PDO)*	The areas identified as important or crucial where a result will assist in the execution of the IDP.
Project	A capital or development project that is executed over a specific period/ time with a defined beginning and end. ▪ ***It is normally funded by the capital or development budget with the intension of achieving a key performance indicator and target.*** ▪ ***Examples could include the construction of roads, buildings, infrastructure, etc.***
SDBIP	A detailed plan approved by the Mayor/ Mayor of a municipality in terms of MFMA Section 53 (1)(c)(ii) for implementing the municipality's delivery of municipal services and its annual budget.
Strategic Objective	Purpose statements that help create an overall vision and set goals and measurable steps for an organisation to help achieve the desired outcome.
Strategy	A plan of action or policy designed to achieve the overall vision.
Technical Indicator Description *(TID)*	An organized, purposeful structure that consists of interrelated and interdependent elements *(components, entities, factors, members, parts etc.)*. ▪ ***These elements continually influence one another (directly or indirectly) to maintain their activity and the existence of the system, to achieve the goal of the system.***

Vision

- Integrated, economically viable and developmental local government.

Mission

- Continuously develop and improve living conditions of our communities by providing efficient and effective bulk services and create a conducive environment for economic opportunities and job creation.

Core Values

- Creativity, Fairness, Accountability, Respect, Ubuntu, Punctuality, Participation, Solution Orientated, Integrity, Respect, Etiquette, Honor, Morale, Honesty.

1. INTRODUCTION

In terms of section 53(1)*(c)*(ii) of the Municipal Finance Management Act 32 of 2003 *(MFMA),* the service delivery and budget implementation plan *(SDBIP)* is **a detailed plan approved by the mayor of a municipality for implementing the municipality's delivery of municipal services and its annual budget, and must indicate** the following aspects:

(a) **projections for each month** of –
   (i) revenue to be collected, by source.
   (ii) operational and capital expenditure, by vote.
(b) **service delivery targets and performance indicators for each quarter.**
(c) **any other matters that may be prescribed and** includes any revisions of such plan by the mayor in terms of section 54(1)*(c)*.

The **SDBIP provides the vital link between the mayor, council (executive) and the administration,** and facilitates the process for holding management accountable for its performance. **It is a management, implementation and monitoring tool** *(not a policy proposal)* that will assist the mayor, councillors, municipal manager, senior managers and community.

A properly formulated SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, performance of senior management and achievement of the strategic objectives set by council. **It enables the municipal manager to monitor the performance of senior managers, the mayor to monitor the performance of the municipal manager, and for the community to monitor the performance of the municipality.**

The **SDBIP should therefore determine *(and be consistent with)* the performance agreements** between the mayor and the municipal manager and the municipal manager and senior managers determined at the start of every financial year and approved by the mayor. It **must also be consistent with outsourced service delivery agreements** such as municipal entities, public-private partnerships, service contracts and the like.

2. IDP AND BUDGET IMPLEMENTATION, MONITORING AND REVIEW

The MFMA requires that municipalities prepare a SDBIP as a strategic financial management tool to ensure that budgetary decisions that are adopted by municipalities for the financial year are aligned with their strategic planning tool, the Integrated Development Plan *(IDP)*. **The SDBIP is a contract between the municipal council, its administration and the community. It gives effect to the IDP and budget of the municipality.**

On the other hand, **the municipal budget shall give effect to the Key Performance Areas *(KPAs)* as contained in the IDP. In this regard, the Top Layer *(TL)* SDBIP shall contain**

details on the execution of the budget and information on programmes and projects. Quarterly, half-yearly and annual performance reports must also be submitted to Council to monitor the implementation of the predetermined objectives contained in the IDP.

Furthermore, the SDBIP is also a one-year detailed implementation plan which gives effect to the IDP and Budget of the municipality. It is a contract between the administration, the municipal council and the community expressing the goals and objectives set by Council as quantifiable outcomes that can be implemented by the administration over the next twelve months. As a result, the SDBIP provides the basis of measuring the performance in service delivery against end year targets and budget implementation.

Indicators developed for the municipality addresses the KPAs of the municipality. The municipality utilises the one-year TL SDBIP to ensure that it delivers on its service delivery mandate by indicating clear indicators and targets. **These indicators also form the basis of the performance plans of the Municipal Manager and all Senior Managers or Directors;** hence, the Directors are being evaluated on the approved TL SDBIP indicators.

3. TOP LAYER SDBIP+.

The **TL SDBIP** include the municipality's main service delivery indicators and **is comprised of the following five *(5)* components** are:

a) Monthly projections of revenue to be collected for each source.
b) Monthly projections of expenditure (operating and capital) and revenue for each vote.
c) Quarterly projections of service delivery targets and performance indicators for each vote.
d) Ward information for expenditure and service delivery.
e) Detailed capital works plan broken down by ward over three years.

The **TL SDBIP must be approved by the mayor within 28 days after the adoption of the municipal budget,** to be tabled in Council during May/ June of every financial year.

4. TOP LAYER SDBIP 2025/ 2026 PER STRATEGIC OBJECTIVES

The Five (5) Year Municipal Scorecard will be updated annually in accordance with the approved TL SDBIP. Implementation of the municipality's five (5) year Integrated Development Plan *(IDP)* as per strategic objectives for 2026/2027 will be assessed in terms of the following key performance areas *(KPAs)*:

a) Basic Service Delivery & Infrastructure ***(Delivering Basic Services).***
b) Local Economic Development (**LED**).
c) Institutional Development and Transformation ***(Building Capable Local Government Institutions).***
d) Financial Viability and Management ***(Sound Financial Management).***
e) Good Governance & Public Participation ***(Putting People First)***

4.1 SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN (SDBIP) FOR 2025/26FY STRATEGIC / ORGANISATIONAL LAYER

4.1.1 KAP 1 : Basic Services Delivery and Infrastructure

Key Performance Area (KPA) 1:	Basic Services Delivery and Infrastructure
Key Strategic Organizational Objective:	To provide sustainable basic services and infrastructure development
Output:	Improving access to basic services
Outcome:	Service delivery, Responsive, Accountable, Effective and Efficient Local Government System
Governance Goal:	Develop a transformed, efficient and sustainable spatial form as dynamic platform for economy and integrated human settlements

Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
Infrastructure & Transport Services													
INF. 01	Implementation of Rural Road Asset Management System	Development of Rural Road Asset Management System (PHASE 3) - The extent of the Road Network	ALL LMs	Visual Assessments of unpaved roads, major and minor structures through development of Rural Road Asset Management System	0% completion of Development of Rural Road Asset Management System on the extend & conditions of the road network & RRAMS System. (Non-Achievements) during 2024/25	Visual Assessments of 2000km of unpaved roads & 42 major structures and 999 minor structures by the 30 June 2027	Visual Assessments & Conditions of 1000km unpaved roads & structures (Phumelela LM = 126 minor, Nketoana LM = 129 minor &,4 major, Mantsopa LM = 95 minor & 6 major & unpaved roads	Visual Assessments & Conditions of 1000km unpaved roads & structures (Dihlabeng LM = 212 minor culverts &, Setsoto LM = 125 minor & 3 major culverts)	Visual Assessments & Conditions of structures (MAP LM = 312 minor & 22 major culverts, 333km (MAP),333km (Dihl) &33km (Sets)	Annual Technical Reports (Structures & Unpaved roads)	RRAMS	Monthly progress /expenditure, Quarterly and Grant evaluation Reports Annual Technical Reports (Structures & Unpaved roads)	Director Tech. Services

Key Performance Area (KPA) 1:							Basic Services Delivery and Infrastructure						
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							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
					Yr.		333km (PLM),333km (Nket) 33km (Mants)						
INF. 02	Improve Service Delivery for Road Maintenance and Improve Road Safety	Improve stormwater management and road safety	MAP (SLOVO Park)	The distance covered on improving stormwater management and road safety	NEW	0,5 km of stormwater management & road's safety (Slovo Park) in MAP LM by the 30 June 2027	Project documentation (Bid documents)	Monthly Construction & Progress report of 0,5 km on stormwater management & road's safety	Monthly Construction & Progress report of 0,5 km on stormwater management & road's safety	Monthly Construction & Progress report of 0,5 km on stormwater management & road's safety	Operational Budget	Monthly Progress / expenditure reports, & Completion Certificate	Director Tech. Services
INF. 05	Implementation of Energy Efficiency and Demand Side Management	Development of Energy Efficiency and Demand Side Management Grant Programme	Nketoana & Dihlabeng LMs	Development of Energy Efficiency and Demand Side Management on public infrastructure	100% Retrofitting of high mast & streetlights with LED	Development of a business case for Energy Performance	Development of a business case for the Energy Performa	Development of a business case of Municipal building (TMDM),	Development of business case for EnPC model Retrofits	Development of business case for EnPC on retrofits & smart	EEDSM Grant (NEMA)	Monthly progress /expenditure and quarterly grant evaluatio	Director Tech. Services

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							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
				and buildings	tubes during 2024/25 Yr.	Contracting EnPC on Municipal Infrastructure (TMDM Building, Nketoana LM public lights) by 30 June 2027	nce Contracting Model in support of the EEPBIP	public lighting (Nketoana	& smart metering HVAC	metering, HVAC, public lighting		n reports	
KMM WATER TESTING LABORATORY													
KMM 01	Accreditation of analytical laboratory (ISO 17025)	Conduct 10 Analytical Methods validation	TMDM	Number of analytical tests methods for validation on microbiology (HPC, TC E. coli) and chemical (pH, EC, Temperature,	New	10 analytical tests to conduct method validation by the 30 June 2027	Drafting 10 analytical tests methods Q1	Conduct 10 analytical tests for Q2	Conduct routine 10 analytical tests for Q3	Conduct routine 10 analytical tests for Q4	Operational Budget	10 Analytical methods (Q1), Analytical tests reports (Q2-Q4)	Director Tech. Services

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							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
EMERGENCY SERVICES													
ES 01	Host awareness of Disaster Risk Reduction Day	Ensures provision of effective and efficient disaster management services in the district	Nketoana LM	Number of International Day for Disaster Risk Reduction (IDDRR) awareness s event held	Disaster Risk Reduction Day event was hosted on the 03rd of December 2024	01 International Day for Disaster Risk Reduction (IDDRR) awarenes s s event to be held by the 30 Nov 2026	No target for quarter 1	01 Disaster Risk Reduction International Day awarenes s s event held by the 30 Nov 2026	No target for quarter 2	No target for quarter 3	Operational Budget	Invitation; Attendance Registers; Photos & Report	Director Comm. Services
ES. 03	Safety Awareness on disaster and fire related subjects for Community and municipal personnel	Ensures provision of effective and efficient disaster management services in the district	ALL LMs & TMDM	Number of Safety Awareness campaigns related to disaster and fire subjects coordinated on the 30 June	02 Safety Awareness Campaigns conducted during 2024/25 period	04 Safety Awareness campaigns related to disaster and fire subjects to be	1 Awareness Campaign	1 Awareness Campaign	1 Awareness Campaign	1 Awareness Campaign	Operational Budget	Invitation; Attendance Register; Photos & Report	Director Comm. Services

Key Performance Area (KPA) 1:							Basic Services Delivery and Infrastructure						
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							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
				2027		coordinated by the 30 June 2027							
WEIGHTINGS:													

Key Performance Area (KPA) 1:							Basic Services Delivery and Infrastructure						
Key Strategic Organizational Objectives:							Improve District Integrated & Coordinated Strategic Planning and Development						
Outputs:							Actions supportive of human settlement outcome						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Enable residents to experience reliable, cost effective, feasible, sustainable and seamless provisioning of services in functioning places						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance Indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
ENVIRONMENTAL MANAGEMENT SERVICES													
EMS. 01	Conduct Environmental Management Audits on waste, Air Quality and Biodiversity	Compilation of progress reports on Management of Thematic areas	ALL LMs	Number of Audit Reports covering all 3 Environmental Management Thematic areas conducted	NEW	4 Audit Reports covering all 3 Environmental Management Thematic areas by 30th of June 2027	1 Audit Report covering all 3 Environmental Management Thematic areas	1 Audit Report covering all 3 Environmental Management Thematic areas	1 Audit Report covering all 3 Environmental Management Thematic areas	1 Audit Report covering all 3 Environmental Management Thematic areas	Operational Budget	Attendance Register; Photos & Report	Director Comm. Services
EMS. 02	Environmental awareness campaigns	Coordinate Environmental Awareness	ALL LMs	Number of environmental awareness Campaigns conducted	NEW	04 Environmental awareness Campaigns to be conducted by the 30 June 2027	1 Awareness Campaign	1 Awareness Campaign	1 Awareness Campaign	1 Awareness Campaign	Operational Budget	Invitation; Attendance Register; Photos & Report	Director Comm. Services

Key Performance Area (KPA) 1:	Basic Services Delivery and Infrastructure
Key Strategic Organizational Objectives:	Improve District Integrated & Coordinated Strategic Planning and Development
Outputs:	Actions supportive of human settlement outcome
Outcome:	Responsive, Accountable, Effective and Efficient Local Government System
Governance Goal:	Enable residents to experience reliable, cost effective, feasible, sustainable and seamless provisioning of services in functioning places

Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance Indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
MUNICIPAL HEALTH SERVICES													
MHS. 01	Water Quality Monitoring	Ensure provision of effective Municipal Health Services in the District that efficiently address all the felt needs and aspirations of local communities	ALL LMs	Number of water samples taken within Thabo Mofutsanyana taken.	322 Water Samples were taken during 2025/26	240 Water Samples by the 30 June 2027	60 Water Samples to be taken.	60 Water Samples to be taken.	60 Water Samples to be taken.	60 Water Samples to be taken.	Operational Budget	Quarterly Water sampling report & Laboratory report	Director Comm. Services
MHS. 02	Food sampling	Ensure provision of effective Municipal Health Services in the District that efficiently address all the felt needs and aspirations of local Communities	ALL LMs	Number of Food (Dairy products) samples taken within Thabo Mofutsanyana taken.	228 Dairy products samples were taken	240 Dairy products samples taken on water by the 30 June 2027	60 Dairy products samples to be taken	60 Dairy products samples to be taken	60 Dairy products samples to be taken	60 Dairy products samples to be taken	Operational Budget	Quarterly Dairy products sampling report & Laboratory report	Director Comm. Services

Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
Key Performance Area (KPA) 1:							Basic Services Delivery and Infrastructure						
Key Strategic Organizational Objectives:							Improve District Integrated & Coordinated Strategic Planning and Development						
Outputs:							Actions supportive of human settlement outcome						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Enable residents to experience reliable, cost effective, feasible, sustainable and seamless provisioning of services in functioning places						
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
MHS 04	Food handling facilities Monitoring	Ensure provision of effective Municipal Health Services in the District that efficiently address all the felt needs and aspirations of local communities	ALL LMs	Number of inspections conducted on food handling facilities within TMDM	1650 FP Inspections were conducted during 2024/25	1536 of food handling facilities inspections to be conducted	384 food handling facilities inspection to be conducted	384 food handling facilities inspection to be conducted	384 food handling facilities inspection to be conducted	384 food handling facilities inspection to be conducted	Operational Budget	Quarterly Food handling facilities monitoring report & Inspection reports & Register	Director Comm. Services
MHS 12	Waste Management	Ensure provision of effective Municipal Health Services in the District that efficiently address all the felt needs and aspirations of local communities	ALL LMs	Number of inspections conducted on Health Care Risk Waste generators within Thabo Mofutsanyana.	69 Health Care Risk Waste generators were conducted during 2024/25	192 Health Care Risk Waste generators to be conducted by 30 June 2027	48 Health Care Risk Waste generators to be conducted	48 Health Care Risk Waste generators to be conducted	48 Health Care Risk Waste generators to be conducted	48 Health Care Risk Waste generators to be conducted	Operational Budget	Quarterly reports & Inspection reports & Register	Director Comm. Services
WEIGHTINGS:													

4.1.2 KPA: 2 Local Economic Development

Key Performance Area (KPA) 2:							Local Economic Development						
Key Strategic Organizational Objectives:							Create a conducive environment for district socio economic development and growth						
Outputs:							Implementation of the community works programme. Actions supportive of human settlement outcome						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Define Strategic Role of the District in National Economy and build a Resilient and Transformed Regional Economy						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
LED & TOURISM AND AGRICULTURE													
LED. 01	Entrepreneurs support (SMMEs) Programme	Entrepreneurship Support	ALL LMs	Number of SMMEs supported with tools of trade	Only Request for procurement, Advert & Bid information submitted during 2024/25	6 SMMEs to be supported with Tools of trade by the 30 June 2027	Submission of procurement request the SCM unit.	No target for Q2	Procurement of tools of trade for SMMEs	Presentation/ handover of Tools to 6 SMMEs	Operational Budget	Advert, Shortlisting of qualifying SMMEs Report, Memo of request, Acknowledgment of goods by the beneficiaries & photos	Director Comm. Services
TRSM 01	Tourism Promotion and Marketing	Contribute to Tourism Promotion and Marketing	Dihlabeng LM	Number of Product Owners trained on how to market their business on	New	Training of 35 Tourism Product Owners of on how to	Identification of tourism product owners, and	Communication Unit to help design the	Advertisement	Training of 35 Tourism Product Owners and	Operational Budget	Submission of request, advert, attendance register and	Director Comm. Services

Key Performance Area (KPA) 2:							Local Economic Development						
Key Strategic Organizational Objectives:							Create a conducive environment for district socio economic development and growth						
Outputs:							Implementation of the community works programme. Actions supportive of human settlement outcome						
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							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
				digital space/market.		market their businesses on digital platforms. 30th June 2027	verification of existence of their businesses.	poster. Submission for the appointment of a service provider		issuing of certificates of attendance.		sample of certificate of attendance	
TRSM 03	Tourism Promotions	Training of Business Owners	All LMs	Number of Business Owners trained on "The Art of Pitching" to solicit funding, attract investors and mentorship programmes.	New	30 Business Owners to be Trained on "The Art of Pitching" to solicit funding, attract investors and mentorship programmes on the 30 June	Identification of Business Owners with operational businesses.	Communication Unit to help design the poster. Submission for the appointment of a service provider	Advertisement	Training of 30 Business Owners on "The Art of Pitching" to solicit funding, attract investors and mentorship programmes	Operational Budget	Submission of request, advert, attendance register and sample of certificate of attendance	Director Comm. Services

Key Performance Area (KPA) 2:							Local Economic Development						
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							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
						2026							
AGR. 01	Entrepreneurs support Programme (Rural Community)	Entrepreneurship Support	ALL LMs	Number of Farmers assisted	05 Farmers were identified for assistance & letter for service provider has been appointed.	05 Farmers to be assisted with tools of trade by the 30 June 2027	No target for Q1	No target for Q2	No target for Q3	Assisting 05 Farmers with tools of trade	Operational Budget	Report; Proof of Payment, Deed of Donation and Photos	Director Comm. Services
AGR. 02	Entrepreneurs support Programme (Rural Community)	Entrepreneurship Support	ALL LMs	Number of farms revitalised in terms of Electricity and Water	02 Farms were Revitalised (Santiago & Greenland farm) during 2024/25	1 Farm to be Revitalised with Water or Electricity by the 30 June 2027	No target for Q1	No target for Q2	No target for Q3	Revitalising 01 farm	Operational Budget	Report; Proof of Payment and Pictures	Director Comm. Services

Key Performance Area (KPA) 2:							Local Economic Development						
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							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
PA&JC 01	EPWP Work Opportunities	Creating EPWP work opportunities & Monthly Expenditure Reports	ALL LMs	Number of EPWP Work opportunities created & 04 Monthly Expenditure Reports	205 Jobs were created through EPWP incentive Grant during 2024/25	198 Jobs created through EPWP incentive Grant and 4 quarterly expenditure reports to be issued on the 30 June 2027	198 EPWP work opportunities created & 03 Monthly Expenditure Reports	03 Monthly Expenditure Reports	03 Monthly Expenditure Reports	03 Monthly Expenditure Reports	EPWP Grant	signed employment contracts; 12 Monthly Expenditure Reports & EPWP work creation report	Director Tech. Services
AGR 03	Agriculture graduates	Agriculture graduate's opportunities	ALL LMs	Agriculture graduate's placement opportunities created	11 Agri-SETA graduates were placed during 2024/25	10 Agri-SETA graduates to be placed and 4 quarterly expenditure reports to be	10 Graduate placements. Quarterly expenditure reports	Quarterly Expenditure Reports	Quarterly Expenditure Reports	Quarterly Expenditure Reports	Agri-SETA grant	Signed contracts, quarterly expenditure reports & Agriculture graduates placement creation report	Director Comm. Services

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							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
						issued on the 30 June 2027							
FIN. 34	Contracted services within the municipal area (TMDM)	Growing inclusive local economies	ALL LMs	Total value of municipal operating expenditure that has been spent on payments to contracted organisations within the municipal area	NEW	R-value of municipal operating expenditure that has been spent on payments to contracted organisations within the municipal area	R-value of municipal operating expenditure that has been spent on payments to contracted organisations within the municipal	R-value of municipal operating expenditure that has been spent on payments to contracted organisations within the municipal	R-value of municipal operating expenditure that has been spent on payments to contracted organisations within the municipal	R-value of municipal operating expenditure that has been spent on payments to contracted organisations within the municipal	Operational Budget	Section 71 Ratios & Signed Suppliers Report	CFO
FIN. 28	Tender Awards	Supply Chain Management	ALL LMs	Average number of days taken from the point of advertising to the letter of	NEW	90 days taken on 80/20 tenders awarded as per the	90 days taken days taken on & 80/20 tenders	90 days taken days taken on & 80/20 tenders	90 days taken days taken on & 80/20 tenders	90 days taken days taken on & 80/20 tenders	Operational Budget	Tender Award Report, Advert & Appointment letter	CFO

Key Performance Area (KPA) 2:							Local Economic Development						
Key Strategic Organizational Objectives:							Create a conducive environment for district socio economic development and growth						
Outputs:							Implementation of the community works programme. Actions supportive of human settlement outcome						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Define Strategic Role of the District in National Economy and build a Resilient and Transformed Regional Economy						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
				award per 80/20 procurement process		procurement process by the 30 June 2027	awarded as per the procurement process	awarded as per the procurement process	awarded as per the procurement process	awarded as per the procurement process			
WEIGHTINGS:													

4.1.3 KPA: 3 Municipal Transformation and Organizational Development

Key Performance Area (KPA) 3:							Municipal Transformation and Organizational Development						
Key Strategic Organizational Objective							Manage Organizational Risks And Improve Institutional Development						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
Corporate Support													
CS.08	Labour Relations matters	Ensures the functionality on Labour Relations matters	TMDM	Number LLF meetings Coordinated	4 LLF Meetings were convened during 2024/5 Yr.	4 LLF Meetings to be Coordinated by 30 June 2027	1 LLF Meeting to be Coordinated	1 LLF Meeting to be Coordinated	1 LLF Meeting to be Coordinated	1 LLF Meeting to be Coordinated	Operational Budget	Invitation, Agenda, Attendance Register and Minutes	Director Corp Services
CS.09	Litigations Management	Ensure litigations instituted against or by the municipality are defended	TMDM	Percentage of management of cases instituted or defended	NEW	100% management of cases instituted or defended by 30 June 2027	100% Management of cases instituted or defended by 30 Sep 2026	100% Management of cases instituted or defended by 31 Dec 2026	100% Management of cases instituted or defended by 31 Mar 2027	100% Management of cases instituted or defended by 30 Jun 2027	Operational Budget	Litigation Management Report/ Register	Director Corp Services
CS. 10	Fleet Management	Enhance and support service delivery through well maintained fleet of vehicles and drivers' compliance	TMDM	Implementation of Fleet Management disciplines as follows: Manage the Fleet Administration and Fleet	Implementation of fleet Management disciplines were done as follows: Manage	Administration of the Municipal Vehicles and the National Road Traffic Act by the 30	Vehicle Certificate of Fitness/Vehicle Licence Renewal / Fleet Administr	Vehicle Certificate of Fitness/Vehicle Licence Renewal / Fleet Administr	Vehicle Certificate of Fitness/ *Vehicle* Licence Renewal / Fleet Administr	Vehicle Certificate of Fitness/Vehicle Licence Renewal / Fleet Administr	Operational Budget	Vehicle certificates Copies of licencing disk Monthly report Expendit	Director Corp Services

Key Performance Area (KPA) 3:							Municipal Transformation and Organizational Development						
Key Strategic Organizational Objective							Manage Organizational Risks And Improve Institutional Development						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
				Expense control	the Fleet Administration and Fleet Expense control during 2024/5 FY	June 2027	ation/ Fleet Expenses Control/ Fuel report or monthly use	ation/ Fleet Expenses Control/ Fuel report or monthly use	ation/ Fleet Expenses Control/ Fuel report or monthly use	ation/ Fleet Expenses Control/ Fuel report or monthly use		ure report Fuel register and fuel report Fleet report	
HUMAN RESOURCES DEVELOPMENT													
HR. 03	Workplace skills plan	Submission of Workplace skills Plan to LGSETA	TMDM	Number of Workplace Skills Plan and Annual Training Report (WSP and ATR) submitted to LGSETA	1 Workplace skills plan and Annual Training report (WSP and ATR submitted to LGSETA during 2024/5 FY	1 Workplace Skills Plan and Annual Training Report (WSP and ATR) submitted to LGSETA by April	No target for Q1	No target for Q2	No target for Q3	1 Workplace Skills Plan and Annual Training report (WSP and ATR) submitted to LGSETA	Operational Budget	Report, Minutes & Training Committee Resolution and Screen print of submission	Director Corp Services

Key Performance Area (KPA) 3:							Municipal Transformation and Organizational Development						
Key Strategic Organizational Objective							Manage Organizational Risks And Improve Institutional Development						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
						2027				by April 2027			
HR.06	Training of Employees	Training of councillor s and employees	TMDM	Number employees to be trained from identified training programs	49 employees were trained as per skills needs as on the 30th June 2025	12 employees to be trained from identified training programs by 30 June 2027	3 employees to be trained	3 employees to be trained	3 employees to be trained	3 employees to be trained	Operational Budget	Approved training plan/ Expenditure Report/ Training plan/Training reports	Director Corp Services
HR.04	Bursary fund: Internal Awarding of bursaries to internal employees	Awarding of bursaries to internal employees	TMDM	Percentage of eligible employees awarded with bursaries in line with available budget	New	100% of eligible employees awarded with bursaries in line with available budget	No target for Q1	Internal Advert / Memo	Award bursaries to eligible employees	No target for Q4	Operational Budget	Advert, Memo of request for payment & detailed report with list of qualifying officials.	Director Corp Services

Key Performance Area (KPA) 3:							Municipal Transformation and Organizational Development						
Key Strategic Organizational Objective							Manage Organizational Risks And Improve Institutional Development						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance Indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
HR.08	Employment equity report	Submission of the employment Equity report to Department of Labour		Number of Employment Equity Reports submitted to Department of Labour	1 Employment Equity Report submitted to Department of Labour during 2024/5 FY	1 Employment Equity Report submitted to Department of Labour by 31 January 2027	No target for Q1	No target for Q2	Submit EE Report to Department of Labour by the 31 January 2027	No target for Q4	Operational Budget	Employment Equity Report/Proof of submission	Director Corp Services
IP. 02	Adherence to legislative requirements	Performance Agreements for MM and Senior Managers	TMDM	Coordination and signing processes of performances agreements.	Performance agreements were signed during the 2024/5 Yr.	Coordinating the signing of the Performance Agreements by the 30 July 2026	MM and Senior Managers sign their performances agreements	No Target Q2	No Target Q3	No Target Q4	Operational Budget	Signed Performance Agreements of MM and Senior Managers & Council resolution	Municipal manager
MM 04	Implement and maintain the	Assessing Mid-Year and Annual performance	TMDM	Number of performances assessments	NEW	2 performances	Previous year annual	No Target Q2	Mid -year performance	No Target Q4	Operational Budget	Performance Assessme	Municipal manager

Key Performance Area (KPA) 3:							Municipal Transformation and Organizational Development						
Key Strategic Organizational Objective							Manage Organizational Risks And Improve Institutional Development						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
	Organizational Performance Management system	assessment		conducted for Municipal Manager & Section 56 Managers		assessments conducted for Municipal Manager & Section 56 Managers by 30 June 2027	performance assessments conducted		assessments conducted			nt Report Attendance Register Minutes	
HR.09	Top Management Stability	Improved municipal capability	TMDM	Number of days in a year that all S56 & S57 positions are filled by full-time, appointed staff not in an acting capacity)	New	Full working days in a year that all S56 positions are filled by full-time, appointed staff not in an acting by 30 June 2027	Working days in a year that all S56 positions are filled y full-time, appointed staff	Working days in a year that all S56 positions are filled y full-time, appointed staff	Working days in a year that all S56 positions are filled y full-time, appointed staff	Working days in a year that all S56 positions are filled y full-time, appointed staff	Operational Budget	Signed Report on s56 positions	MM & Director Corp. Services

Key Performance Area (KPA) 3:							Municipal Transformation and Organizational Development						
Key Strategic Organizational Objective							Manage Organizational Risks And Improve Institutional Development						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
HR. 02	Staff vacancy rate	Building capable local government institutions	TMDM	The number of unfilled posts in the municipal organisational structure as a percentage of the total number of employee posts in the municipality's organisational structure.	Municipal Organogram (Staff Establishment) was reviewed during 2024/5 Yr.	The percentages of unfilled posts in the municipal organisational structure the by the 30 June 2027	% of unfilled posts in the municipal organisational structure	% of unfilled posts in the municipal organisational structure	% of unfilled posts in the municipal organisational structure	% of unfilled posts in the municipal organisational structure	Operational Budget	Signed Organogram by Municipal Manager & and Council Resolution	Director Corp. Services
FIN. 21	Sound Financial Management	Enhance municipal budgeting and budget implementation	TMDM	Measures the spending on Capital Expenditure as a percentage of Total Capital Budget.	NEW	Total percentage on Capital Expenditure as a percentage of Total Capital Budget by 30 June 2027	Total percentage spent on total capital expenditure	Total percentage spent on total capital expenditure	Total percentage spent on total capital expenditure	Total percentage spent on total capital expenditure	Operational Budget	Section 71 Report (Ratios annexure	CFO

Key Performance Area (KPA) 3:							Municipal Transformation and Organizational Development						
Key Strategic Organizational Objective							Manage Organizational Risks And Improve Institutional Development						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance Indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
FIN. 22	Sound Financial Management	Enhance municipal budgeting and budget implementation	TMDM	Measures the spending on Operating Expenditure as a percentage of Total Operating Expenditure Budget.	NEW	Total percentage on Operating Expenditure as a percentage of Total Operating Expenditure Budget by 30 June 2027	Total percentage spent on Operating Expenditure	Total percentage spent on Operating Expenditure	Total percentage spent on Operating Expenditure	Total percentage spent on Operating Expenditure	Operational Budget	Section 71 Report (Ratios annexure	CFO
FIN. 23	Sound Financial Management	Enhance municipal budgeting and budget implementation	TMDM	Measures the spending on Operating revenue as a percentage of Total Operating Revenue Budget.	New	Total percentage on Operating revenue as a percentage of Total Operating Revenue Budget by 30 June 2027	Total percentage spent on total Operating revenue	Total percentage spent on total Operating revenue	Total percentage spent on total Operating revenue	Total percentage spent on total Operating revenue	Operational Budget	Section 71 Report (Ratios annexure	CFO

Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
Key Performance Area (KPA) 3:							Municipal Transformation and Organizational Development						
Key Strategic Organizational Objective							Manage Organizational Risks And Improve Institutional Development						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
FIN. 24	Sound Financial Management	Improved asset management	TMDM	To measures the spending on repairs and maintenance of assets.	NEW	Total percentage spent on repairs and maintenance of assets by the 30 June 2027	Total percentage spent on repairs and maintenance of assets	Total percentage spent on repairs and maintenance of assets	Total percentage spent on repairs and maintenance of assets	Total percentage spent on repairs and maintenance of assets	Operational Budget	Section 71 Report (Ratios annexure	CFO
FIN. 25	Sound Financial Management	Improved liquidity management	TMDM	Measures Cash/cost coverage ratio to indicates ability to meet at least its monthly fixed operating commitments	NEW	Cash/cost coverage ratios on operating commitments by the 30 June 2027	Total percentage spent on Cash/cost coverage	Total percentage spent on Cash/cost coverage	Total percentage spent on Cash/cost coverage	Total percentage spent on Cash/cost coverage	Operational Budget	Section 71 Report (Ratios annexure	CFO
FIN. 26	Sound Financial Management	Improved expenditure management	TMDM	Investigate on Irregular, Fruitless and Wasteful, Unauthorised	NEW	A ratio that exceeds 0% must be	Total percentage spent on Irregular,	Total percentage spent on Irregular,	Total percentage spent on Irregular,	Total percentage spent on Irregular,	Operational Budget	Section 71 Report (Ratios annexure	CFO

Key Performance Area (KPA) 3:							Municipal Transformation and Organizational Development						
Key Strategic Organizational Objective							Manage Organizational Risks And Improve Institutional Development						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
				Expenditure as a percentage of Total Operating Expenditure		investigated and acted upon by the 30 June 2027	Fruitless and Wasteful, Unauthorised Expenditure	Fruitless and Wasteful, Unauthorised Expenditure	Fruitless and Wasteful, Unauthorised Expenditure	Fruitless and Wasteful, Unauthorised Expenditure			
INFORMATION COMMUNICATIONS & TECHNOLOGY													
ICT. 05	Ensure that IT meetings are held	Coordination of ICT Steering Committee meetings	TMDM	Number of ICT Steering Committee meetings coordinated quarterly	NEW	3 ICT Steering Committee Meetings coordinated by the 30 June 2027	Not targeted for Q1	1 ICT Steering Committee Meeting	1 ICT Steering Committee Meeting	1 ICT Steering Committee Meeting	Operational Budget	Invitation, Agenda, Attendance register & Minutes	Municipal Manager
ICT. 02	Functional Disaster Recovery Plan	Disaster recovery solution	TMDM	Number of Disaster Recovery Plan through simulation runs /backup reports Implemented	04 Quarterly disaster Recovery System simulation run/backup reports during	04 Disaster Recovery Plan through simulation runs /backup reports	01 Disaster Recovery Plan for simulation runs /backup report	01 Disaster Recovery Plan through simulation runs /backup report	01 Disaster Recovery Plan through simulation runs /backup report	01 Disaster Recovery Plan through simulation runs /backup report	Operational Budget	System reports/ Backup and Replication Reports	Municipal Manager

Key Performance Area (KPA) 3:							Municipal Transformation and Organizational Development						
Key Strategic Organizational Objective							Manage Organizational Risks And Improve Institutional Development						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
					2024/5 FY	Implemented by 30 June 2027							
WEIGHTINGS:													

4.1.1 KPA:4 Financial Viability and Management

Key Performance Area (KPA) 4:							Financial Viability and Management						
Key Strategic Organizational Objectives:							Ensure prudent financial management and capability						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance Indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
BUDGET AND TREASURY													
FIN 13	Preparation of credible budget in line with MFMA timelines	Approved credible adjustment budget	TMDM	Approved credible adjustment budget as per Municipal Finance Management Act (MFMA)	Reviewed budget submitted to Council on the 31st January 2024	Approval of credible adjustment budget as per Municipal Finance Management Act (MFMA) by 28 February 2027	No target for Q1	No target for Q2	Approval of credible adjustment budget as per Municipal Finance Management Act (MFMA) by 28 February 2027	No target for Q4	Operational Budget	Approved adjustment budget & Council Resolutions	CFO
FIN 18	Preparation of credible budget in line with MFMA timelines	Credible annual budget	TMDM	Submission of draft credible annual budgets tabled as per Municipal Finance Management Act (MFMA)	Preparation of draft credible annual budgets tabled as per Municipal Finance Management Act	Submission draft credible annual budgets tabled as per Municipal Finance Management Act	No target for Q1	No target for Q2	Submission draft credible annual budgets tabled as per Municipal Finance Management Act	No target for Q4	Operational Budget	Draft annual budget tabled & Council Resolutions	CFO

Key Performance Area (KPA) 4:	Financial Viability and Management
Key Strategic Organizational Objectives:	Ensure prudent financial management and capability
Outputs:	Administrative and financial capability
Outcome:	Responsive, Accountable, Effective and Efficient Local Government System
Governance Goal:	Improve the performance of all three spheres of government and in relation to district developmental impact

Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance Indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
					(MFMA) during 2024/5 fin Yr.	(MFMA) by the 31 March 2027			(MFMA)				
FIN.19	Preparation of credible budget in line with MFMA timelines	Credible annual budget	TMDM	Adoption of credible annual budget as per Municipal Finance Management Act (MFMA)	Credible annual budgets adopted as per Municipal Finance Management Act (MFMA) during 2024/5 Yr.	Credible annual budget to be adopted as per Municipal Finance Management Act (MFMA) by 30 May 2027	No target for Q1	No target for Q2	No target for Q3	Credible annual budget adopted as per Municipal Finance Management Act (MFMA) by 30 May 2027	Operational Budget	Annual budget tabled & Council Resolutions	CFO
FIN.16	Financial statements	Submission of Financial statements	TMDM	Financial statements submitted to Auditor General as per regulated timeline	Annual Financial statement Submitted on 01 September during 2024/5 Yr.	Annual Financial statement Submitted by the 31 Aug 2026	Annual Financial statement Submitted by the 31Aug 2026	No target for Q2	No target for Q3	No target for Q4	Operational Budget	Proof of submission & Acknowledgment from AG	CFO

Key Performance Area (KPA) 4:							Financial Viability and Management						
Key Strategic Organizational Objectives:							Ensure prudent financial management and capability						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance Indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
FIN. 04	VAT 201	Submission of VAT 201	TMDM	Percentage of VAT 201 submission within 30 days after the end of the month	12 monthly VAT 201 submitted within 30 days after end-month during 2024/5 Yr.	100% Submission of VAT 201 within 30 days after the end of the month by the 30 June 2027	100% Submission of VAT 201 within 30 days after the end of the month	100% Submission of VAT 201 within 30 days after the end of the month	100% Submission of VAT 201 within 30 days after the end of the month	100% Submission of VAT 201 within 30 days after the end of the month	Operational Budget	Submitted VAT 201	CFO
FIN. 14	Cash flow projection, bank and investment	Submission of cash flow projection, bank and investment	TMDM	Number of cash flow projection, bank and investment submitted to treasury within 10 working days after month-end	12 cash flow projections bank and investment reconciliations prepared during 2024/25 Yr.	12 cash flow projections bank and investment reconciliations prepared by the 30 June 2027	3 cash flow projections bank and investment reconciliations prepared	3 cash flow projections bank and investment reconciliations prepared	3 cash flow projections bank and investment reconciliations prepared	3 cash flow projections bank and investment reconciliations prepared		Cash flow projections bank and investment reconciliations reports	CFO

Key Performance Area (KPA) 4:							Financial Viability and Management						
Key Strategic Organizational Objectives:							Ensure prudent financial management and capability						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
EXPENDITURE													
FIN. 01	Payables	Adhere to service standards and MFMA For payment of liabilities	TMDM	Percentage creditors paid within 30 days of receipts of credible invoice	95% of Creditors were paid within 30 Days during 2024/25 Yr.	100% creditors reconcileed and paid within 30 days by the 30 June 2027	100% of creditors paid within 30 Days from date of receipt of a credible invoice	100% of creditors paid within 30 Days from date of receipt	100% of creditors paid within 30 Days from date of receipt	100% of creditors paid within 30 Days from date of receipt	Operational Budget	Creditor s reconciled report Creditors Ageing Analysis Report, & Creditors statement/ Invoice	CFO
Fin. 06	Employee cost	Accurate payment of salaries and related costs monthly	TMDM	Number of payrolls runs and reconciliations performed	Reconciliation of Payroll and General Ledger done 6 days after the end of the Month during 2024/5 Yr.	12 payroll runs and reconciliations performed	3 payroll runs and reconciliations performed	3 payroll runs and reconciliations performed	3 payroll runs and reconciliations performed	3 payroll runs and reconciliations performed	Operational Budget	Payroll runs and reconciliations reports	CFO
FIN 08	Employee benefits	Accurate Employee cost benefit evaluated	TMDM	Number of employee cost benefit	1 Employee cost	4 Employee cost	1 Employee cost	1 Employee cost	1 Employee cost	1 Employee cost	Operational Budget	Employee cost benefit	CFO

Key Performance Area (KPA) 4:							Financial Viability and Management						
Key Strategic Organizational Objectives:							Ensure prudent financial management and capability						
Outputs:							Administrative and financial capability						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance Indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
				performed	benefit performed during 2024/25 Yr.	benefit to be performed by 30 June 2027	benefit performed	benefit performed	benefit performed	benefit performed		evaluation report	
SUPPLY CHAIN MANAGEMENT & ASSETS MANAGEMENT													
FIN. 40	Asset and Logistics management	Regular update and/or maintenance of asset register	TMDM	Number of inventory and asset registers Compiled and updated	Monthly reconciliation of asset register was prepared within 7 days after the end of the month during 2024/5 Yr.	4 inventory and asset registers compiled and updated	1 inventory and asset registers reconciliations Compiled and updated	1 inventory and asset registers reconciliations Compiled and updated	1 inventory and asset registers reconciliations Compiled and updated	1 inventory and asset registers reconciliations Compiled and updated	Operational Budget	Inventory and one asset register report	CFO
FIN. 41	Asset and Logistics management	Periodic asset counting	TMDM & LMs	Number of asset verifications performed	Assets verified during 2024/25 Yr.	1 asset verification performed by 30 June 2027	1 asset verifications performed	No target for Q2	No target for Q3	No target for Q3	Operational Budget	Asset verification report	CFO
WEIGHTINGS:													

4.1.5 KPA: 5 Good Governance and Public Participation

Key Performance Area (KPA) 5:	Good Governance and Public Participation
Key Strategic Organizational Objectives:	Manage organisational risks and improve institutional development
Outputs:	Responsive, Accountable, Effective and Efficient Local Government System
Outcome:	
Governance Goal:	Improve the performance of all three spheres of government and in relation to district/metro developmental impact

Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance Indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
					INTER-GOVERNMENTAL RELATIONS								
MM. 01	IGR Forum	Coordination of IGR Forum	ALL LMs	Number of Technical IGR Fora coordinated	04 Technical IGRs were convened during 2024/25 Yr.	4 IGR Fora coordinated by 30 June 2027	1 IGR Forum coordinated	1 IGR Forum coordinated	1 IGR Forum coordinated	1 IGR Forum coordinated	Operational Budget	Notice, Minutes and attendance register	Municipal Manger
EM. 02	IGR Forum	Coordination of IGR Forum	ALL LMs	Number of Mayors Fora coordinated	04 Mayors IGRs were convened during 2024/25 Yr.	4 Mayors IGR Fora coordinated by 30 June 2027	1 Mayors IGR Forum coordinated	1 Mayors IGR Forum coordinated	1 Mayors IGR Forum coordinated	1 Mayors IGR Forum coordinated	Operational Budget	Notice, Minutes and attendance register	Director Corp. Services
MM. 02	District Development Model (DDM) Forum	Coordination of District Development Model (DDM) Forum	ALL LMs	Number of District Development Model Fora coordinated	04 District Development Model were convened during	4 District Development Model Fora coordinated by 30 June 2027	1 District Development Model Forum coordinated	1 District Development Model Forum coordinated	1 District Development Model Forum coordinated	1 District Development Model Forum coordinated	Operational Budget	Notice, Minutes and attendance register	Municipal Manger

Key Performance Area (KPA) 5:	Good Governance and Public Participation
Key Strategic Organizational Objectives:	Manage organisational risks and improve institutional development
Outputs:	Responsive, Accountable, Effective and Efficient Local Government System
Outcome:	
Governance Goal:	Improve the performance of all three spheres of government and in relation to district/metro developmental impact

Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
					2024/25 Yr.								
INF. 08	Water & Sanitation Forum	Coordination of Water & Sanitation Forum	ALL LMs	Number of Water & Sanitation Fora coordinated	4 Water & Sanitation Fora were convened during 2024/25 Yr.	4 Water & Sanitation Fora coordinated by 30 June 2027	1 Water & Sanitation Fora coordinated	1 Water & Sanitation Fora coordinated	1 Water & Sanitation Fora coordinated	1 Water & Sanitation Fora coordinated	Operational Budget	Notice, Minutes and attendance register	Director Tech. Services
INF. 09	District Energy Forum	Coordination of District Energy Forum	ALL LMs	Number of District Energy Fora coordinated	4 District Energy Fora were convened during 2024/25 Yr.	4 District Energy Fora coordinated by 30 June 2027	1 District Energy Fora coordinated	1 District Energy Fora coordinated	1 District Energy Fora coordinated	1 District Energy Fora coordinated	Operational Budget	Notice, Minutes and attendance register	Director Tech. Services
COM. 04	District Communicators Forum	Coordination of District Communicators Forum	ALL LMs	Number of District Communicators Fora coordinated	04 District Communicators Fora were convened during 2024/25 Yr.	4 District Communicators Fora coordinated by 30 June 2027	1 District Communicators Fora coordinated	1 District Communicators Fora coordinated	1 District Communicators Fora coordinated	1 District Communicators Fora coordinated	Operational Budget	Notice, Minutes and attendance register	Municipal Manger

Key Performance Area (KPA) 5:							Good Governance and Public Participation						
Key Strategic Organizational Objectives:							Manage organisational risks and improve institutional development						
Outputs:							Responsive, Accountable, Effective and Efficient Local Government System						
Outcome:													
Governance Goal:							Improve the performance of all three spheres of government and in relation to district/metro developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
IP. 07	District IDP & PMS Forum	District IDP & PMS Forum	ALL LMs	Number of IDP & PMS Fora coordinated	04 IDP & PMS were convened during 2024/25 Yr.	04 IDP & PMS to be coordinated by 30 June 2027	1 IDP & PMS fora coordinated	1 IDP & PMS fora coordinated	1 IDP & PMS fora coordinated	1 IDP & PMS fora coordinated	Operational Budget	Notice, Minutes and attendance register	Municipal Manger
ES. 04	District emergency services (Disaster Management and Fire Services) operations. meetings	Coordination of District emergency services (Disaster Management and Fire Services) stakeholders' meetings	ALL LMs	Number of District emergency & fire services stakeholders meetings coordinated	04 District emergency & fire services stakeholders' meetings were convened during 2024/25 Yr.	4 District emergency & fire services stakeholders meetings coordinated by 30 June 2027	1 District emergency & fire services stakeholders meeting coordinated	1 District emergency & fire services stakeholders meeting coordinated	1 District emergency & fire services stakeholders meeting coordinated	1 District emergency & fire services stakeholders meeting coordinated	Operational Budget	Notice, Minutes and attendance register	Director Comm. Services
HIV. 01	HIV/Aids District council	Coordination of HIV/Aids District council meetings	TMDM	Number of HIV/Aids District council meetings coordinated	02 HIV/Aids District council meetings were convened during	4 HIV/Aids District council meetings coordinated by 30 June 2027	1 HIV/Aids District council meeting coordinated	1 HIV/Aids District council meeting coordinated	1 HIV/Aids District council meeting coordinated	1 HIV/Aids District council meeting coordinated	Operational Budget	Notice, Minutes and attendance register	Director Corp. Services

Key Performance Area (KPA) 5:	Good Governance and Public Participation
Key Strategic Organizational Objectives:	Manage organisational risks and improve institutional development
Outputs:	Responsive, Accountable, Effective and Efficient Local Government System
Outcome:	
Governance Goal:	Improve the performance of all three spheres of government and in relation to district/metro developmental Impact

Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance Indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
					2024/25 Yr.								
GDP. 01	Gender and disability forum	Coordination of Gender and disability fora	ALL LMs	Number of Gender and disability fora coordinated	04 Gender and disability fora were convened during 2024/25 Yr.	4 Gender and disability fora coordinated by 30 June 2027	1 Gender and disability forum coordinated	1 Gender and disability forum coordinated	1 Gender and disability forum coordinated	1 Gender and disability forum coordinated	Operational Budget	Notice, Minutes and attendance register	Director Corp. Services
YDP.02	District Youth Development Officers Forum	Coordination of District Youth Development Officers Fora	ALL LMs	Number of the District Youth Development Officers Fora coordinated	02 District Youth Development Officers' fora were convened during 2024/25 Yr.	4 District Youth Development Officers' fora coordinated by 30 June 2027	1 District Youth Development Officers' forum coordinated	1 District Youth Development Officers' forum coordinated	1 District Youth Development Officers' forum coordinated	1 District Youth Development Officers' forum coordinated	Operational Budget	Notice, Minutes and attendance register	Director Corp. Services
EM. 03	Mayoral Outreaches Imbizos	Coordination of Mayoral Outreaches Imbizos	ALL LMs	Number of Mayoral Outreaches Imbizos coordinated	03 of Mayoral Imbizos were convened during	04 Mayoral Outreaches Imbizos to be coordinat	1 Mayoral Outreach Imbizos coordinated	1 Mayoral Outreach Imbizos coordinated	1 Mayoral Outreach Imbizos coordinated	1 Mayoral Outreach Imbizos coordinated	Operational Budget	Notice; Attendance Register; Pictures & Report	Director Corp. Services

Key Performance Area (KPA) 5:							Good Governance and Public Participation						
Key Strategic Organizational Objectives:							Manage organisational risks and improve institutional development						
Outputs:							Responsive, Accountable, Effective and Efficient Local Government System						
Outcome:													
Governance Goal:							Improve the performance of all three spheres of government and in relation to district/metro developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
					2024/25	ed by 30 June 2027							
WEIGHTINGS:													

Key Performance Area (KPA) 5:							Good Governance and Public Participation(Putting people first)						
Key Strategic Organizational Objectives:							Deepen democracy through a refined administrative and financial capability						
Outputs:							Responsive, Accountable, Effective and Efficient Local Government System						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Role of the District in National Economy and build a Resilient and Transformed regiona Economy						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
OFFICE OF THE EXECUTIVE MAYOR													
CS. 04	Mayoral Committee	Coordination of Mayoral Committee meetings	TMDM	Number of Mayoral Committee Meetings coordinated	New	4 Mayoral committe e meetings to be coordinat ed by the 30 June 2027	01 Mayoral committe e meeting coordinat ed	01 Mayoral committe e meeting coordinat ed	01 Mayoral committe e meeting coordinat ed	01 Mayoral committe e meeting coordinat ed	Operati onal Budget	Agenda Attendan ce Register & Minute s	Director Cop. Services
MRG. 03	Mayoral outreach programmes	Coordination of Mayoral outreach programmes (Mandela day)	TMDM	Number of Mandela day Commemorati on coordinated	New	1 Mandela day to be coordinat ed by the 30 July 2027	01 Mandela day coordinat ed	No Target Q2	No Target Q3	No Target Q4	Operati onal Budget	Notice Attendan ce Registers Pictures; & Report	Director Cop. Services
HIV. 02	Transversal Programmes	Transversal Programmes Coordination (HIV & AIDS awareness campaign)	TMDM	Number of HIV/Aids awareness campaigns coordinated	5 HIV/Aids awareness campaigns were convened during 2024/5 Yr.	4 HIV/Aids awareness campaigns to be coordinat ed by the 30 June 2027	1 Awarenes s Campaign coordinat ed	1 Awarenes s Campaign coordinat ed	1 Awarenes s Campaign coordinat ed	1 Awarenes s Campaign coordinat ed	Operati onal Budget	Notice Attendan ce Registers Pictures; & Report	Director Cop. Services

Key Performance Area (KPA) 5:							Good Governance and Public Participation(Putting people first)						
Key Strategic Organizational Objectives:							Deepen democracy through a refined administrative and financial capability						
Outputs:							Responsive, Accountable, Effective and Efficient Local Government System						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Role of the District in National Economy and build a Resilient and Transformed regiona Economy						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance Indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
HIV.03	Transversal Programmes	Transversal Programmes Coordination (Honoring HIV & AIDS day)	TMDM	Coordination of Honouring world AIDS day	Commemorating of world AIDS day held on the 06 December 2024	Honouring world AIDS day by the 01 December 2026	No Target Q1	Honouring world AIDS day	No Target Q3	No Target Q4	Operational Budget	Notice; Attendance register; Pictures & Report	Director Cop. Services
MRG.02	Transversal Programmes	Transversal Programmes Coordination (GBV awareness)	TMDM	Number of GBV awareness campaign Coordinated	4 GBV awareness campaign were held during 2024/5 Yr.	4 GBV awareness campaigns to be conducted by the 30 June 2027	1 Awareness Campaign coordinated	1 Awareness Campaign coordinated	1 Awareness Campaign coordinated	1 Awareness Campaign coordinated	Operational Budget	Notice; Attendance register; Pictures & Report	Director Cop. Services
GDP. 02	Transversal Programmes	Transversal Programmes Coordination (Gener & Disability)	TMDM	Number of Gender & Disability awareness campaign Coordinated	4 Gender & Disability awareness campaigns were held during 2024/5 Yr.	4 Gender & Disability awareness campaigns to be conducted by the 30 June 2027	1 Awareness Campaign coordinated	1 Awareness Campaign coordinated	1 Awareness Campaign coordinated	1 Awareness Campaign coordinated	Operational Budget	Notice; Attendance register; Pictures & Report	Director Cop. Services

Key Performance Area (KPA) 5:							Good Governance and Public Participation(Putting people first)						
Key Strategic Organizational Objectives:							Deepen democracy through a refined administrative and financial capability						
Outputs:							Responsive, Accountable, Effective and Efficient Local Government System						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Role of the District in National Economy and build a Resilient and Transformed regiona Economy						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
GDP.03	Transversal Programmes	Transversal Programmes Coordination (healthy lifestyle for the Elderly)	TMDM	Number of awareness campaign on healthy lifestyle for the Elderly	1 Awareness campaign on healthy lifestyle for the Elderly was convened during	3 healthy lifestyle awareness campaigns to be conducted by the 30 June 2027	1 Awareness Campaign coordinated	1 Awareness Campaign coordinated	1 Awareness Campaign coordinated	No Target Q4	Operational Budget	Notice; Attendance register; Pictures & Report	Director Cop. Services
YDP. 04	Transversal Programmes	Transversal Programmes Coordination (Youth)	TMDM	Number of Youth development Programmes coordinated		2 Youth development Programmes coordinated by the 30 June 2027	No Target Q1	No Target Q2	Youth Summit coordinated	Youth Parliament coordinated	Operational Budget	Notice; Attendance register; Pictures & Report	Director Cop. Services

Key Performance Area (KPA) 5:							Good Governance and Public Participation(Putting people first)						
Key Strategic Organizational Objectives:							Manage performance, monitoring & evaluation						
Outputs:							Implement a differentiated approach to municipal financing, planning, and support						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district/met developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
OFFICE OF THE MUNICIPAL MANGER OFFICE (IDP & PMS)													
IP. 05	Development and Review of IDP & Budget	Review of Integrated Development Plan	TMDM & ALL LMs	Number of IDP & Budget developed/ reviewed, Adopted	1 IDP/Budget reviewed during 2024/5 Yr.	1 IDP/Budget developed by 30 June 2027	IDP Review Process Plan developed	IDP Status quo report	Draft IDP/Budget developed	1 IDP/Budget developed	Operational Budget	Process Plan, IDP Status Quo report & IDP/Budget	MM & CFO
IP. 04	Monitoring and evaluation of organizational performance reports	Tabling organizational performance reports to council	TMDM	Number of organizational performance report tabled to Council	New	4 organizational performance reports tabled to Council by 30 June 2027	Q1 Organizational report tabled to Council	Q2 Organizational report tabled to Council	Q3 Organizational report tabled to Council	Q4 Organizational report tabled to Council	Operational Budget	Organisational performance report & council resolutions	Municipal Manager
IP. 01	Monitoring and evaluation of organizational performance reports	Monitoring and evaluation of organizational performance	TMDM	Number of annual reports developed, submitted to AGSA, and tabled to council for approval.	1 Annual reports developed, submitted to AGSA, and tabled to council during 2024/5 Yr.	1 2025/26 Draft Annual Report developed & submitted to AGSA, and tabled to council by	2025/26 Draft Annual Report developed, submitted to AGSA, and tabled to council	No Target Q2	Annual Report produced and tabled in Council	No Target Q4	Operational Budget	2025/26 Draft Annual Report 2025/26 Annual Report & council Resolution	Municipal Mager

Key Performance Area (KPA) 5:							Good Governance and Public Participation(Putting people first)						
Key Strategic Organizational Objectives:							Manage performance, monitoring & evaluation						
Outputs:							Implement a differentiated approach to municipal financing, planning, and support						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district/met developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance Indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
						31 January 2027							
INTERNAL AUDIT													
IA.02	Internal Audit Charter, Audit & Performance Charter and Coverage Plan in place	Ensure that Internal Audit Charter, Audit & Performance Charter and Coverage Plan are in place	TMDM	Submission of Internal Audit charter, Audit and Performance Charter & Coverage Plan to Council	Internal Audit Charter, Audit and Performance Charter & Coverage Plan were submitted to Council during 2024/5 Yr.	Submission of reviewed Internal Audit Charter Audit and Performance Charter & Coverage Plan to Council by 31 Oct 2026	Review and Submit Internal Audit Charter, Audit and Performance Charter & Coverage Plan to Audit Committee	Submission of Internal Audit charter, Audit and Performance Charter & Coverage Plan to Council	No Target Q3	No Target Q4	Operational Budget	Adopted Internal Audit Charter, Audit and Performance Charter & Coverage Plan and Council resolution	Municipal Mager
IA. 05	Internal audit	Proactive audit oversight	TMDM	Number of internal audit reports produced and submitted to Municipal	4 Internal audit reports produced during 2024/5 Yr.	4 Internal audit reports to be produced and submitted	1 internal audit report produced and submitted to	1 internal audit report produced and submitted to	1 internal audit report produced and submitted to	1 internal audit report produced and submitted to	Operational Budget	Internal audit reports & Signed submission register	Municipal Manager

Key Performance Area (KPA) 5:							Good Governance and Public Participation(Putting people first)						
Key Strategic Organizational Objectives:							Manage performance, monitoring & evaluation						
Outputs:							Implement a differentiated approach to municipal financing, planning, and support						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district/met developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
						to Municipal Manager by 30 June 2027	Municipal Manager	Municipal Manager	Municipal Manager	Municipal Manager			
IA. 08	Audit and performance meetings	Coordination of Audit and performance committee activities	TMDM	Number of audit meetings coordinated	8 Audit and performance committee meetings were convened during 2024/5 Yr.	4 Audit and performance committee meetings by the 30 June 2027	1 Audit and performance committee meeting	1 Audit and performance committee meeting	1 Audit and performance committee meeting	1 Audit and performance committee meeting	Operational Budget	Notice, Minutes of Meeting s and attendance register	Municipal manager
RISK MANAGEMENT													
RM. 02	Risk Management Strategic documents	Ensuring there are guidelines for implementation of Risk Management	TMDM	Submission of Strategic documents to the Council for Approval.	Risk Management strategic documents were submitted to council for	Submission of 2026/27 Strategic documents to the Council by the 31 July 2026	Fraud Prevention Plan/strategy, Risk Management Policy and Strategy	No Target Q2	No Target Q3	No Target Q4	Operational Budget	Fraud Prevention Plan/strategy, Risk Management Policy and Strategy & Council	Municipal manager

Key Performance Area (KPA) 5:							Good Governance and Public Participation(Putting people first)						
Key Strategic Organizational Objectives:							Manage performance, monitoring & evaluation						
Outputs:							Implement a differentiated approach to municipal financing, planning, and support						
Outcome:							Responsive, Accountable, Effective and Efficient Local Government System						
Governance Goal:							Improve the performance of all three spheres of government and in relation to district/met developmental impact						
Ref. No	Predetermine Objective	Project Description (Major activities)	Location Ward (LMS)	Key performance indicator	Baseline	2026/27 Targets	Service Delivery Budget Implementation Plan Quarterly				Source of Funding	Means of Verification/ Portfolio of Evidence (POE)	Custodian
							Quarter 1 Targets	Quarter 2 Targets	Quarter 3 Targets	Quarter 4 Targets			
					approval during 2024/5 Yr.		& Council Resolutions					Resolutions	
RM. 06	Risk Management	Risk assessment monitoring & implementation	TMDM	Number of risk assessments conducted	3 Risk assessments conducted during 2024/5 Yr.	4 Risk assessment to be conducted by the 30 June 2027	1 Risk assessment conducted	1 Risk assessment conducted	1 Risk assessment conducted	1 Risk assessment conducted	Operational Budget	Signed off risk registers and reports submitted to Risk Management, Committee	Municipal manager
RM. 05	Risk maturity Reports	Issuing of Risk maturity Reports	TMDM	Number of risk monitoring reports issued	01 Risk maturity report was issued during 2024/5 Yr.	4 risk monitoring reports issued	1 risk monitoring reports issued	1 risk monitoring reports issued	1 risk monitoring reports issued	1 risk monitoring reports issued	Operational Budget	Signed Risk Maturity Reports	Municipal manager
RM. 07	Risk committee meetings	Coordinate risk committee activities	TMDM	Number of risk committee meetings coordinated	Risk management Committee Meetings	4 risk committee meetings by the 30 June 2027	1 risk committee meeting	1 risk committee meeting	1 risk committee meeting	1 risk committee meeting	Operational Budget	Notice, Minutes of Meeting s and attendance register	Municipal manager

<table>
<tr><td colspan="7">Key Performance Area (KPA) 5:</td><td colspan="7">Good Governance and Public Participation(Putting people first)</td></tr>
<tr><td colspan="7">Key Strategic Organizational Objectives:</td><td colspan="7">Manage performance, monitoring & evaluation</td></tr>
<tr><td colspan="7">Outputs:</td><td colspan="7">Implement a differentiated approach to municipal financing, planning, and support</td></tr>
<tr><td colspan="7">Outcome:</td><td colspan="7">Responsive, Accountable, Effective and Efficient Local Government System</td></tr>
<tr><td colspan="7">Governance Goal:</td><td colspan="7">Improve the performance of all three spheres of government and in relation to district/met developmental impact</td></tr>
<tr><td rowspan="2">Ref. No</td><td rowspan="2">Predetermine Objective</td><td rowspan="2">Project Description (Major activities)</td><td rowspan="2">Location Ward (LMS)</td><td rowspan="2">Key performance indicator</td><td rowspan="2">Baseline</td><td rowspan="2">2026/27 Targets</td><td colspan="4">Service Delivery Budget Implementation Plan Quarterly</td><td rowspan="2">Source of Funding</td><td rowspan="2">Means of Verification/ Portfolio of Evidence (POE)</td><td rowspan="2">Custodian</td></tr>
<tr><td>Quarter 1 Targets</td><td>Quarter 2 Targets</td><td>Quarter 3 Targets</td><td>Quarter 4 Targets</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>were convened during 2024/5</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="14">WEIGHTINGS:</td></tr>
</table>

ANNEXURE A: REVENUE BY SOURCE PROJECTIONS *(2026/ 2027)*

DC19 Thabo Mofutsanyana - Budgeted monthly revenue and expenditure (municipal vote)

DC19 Thabo Mofutsanyana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - Executive and Council		25 000					25 240						2 350	52 590	49 129	51 760
Vote 2 - Finance and Administration		7 500	8 783	1 001	971	3 032	7 843	2 641	2 541	18 200	1 321	971	1 996	56 798	53 252	56 807
Vote 3 - Community and Social Services		30 000					34 016						4 043	68 059	58 526	59 369
Vote 4 - Sport and Recreation													-	-	-	-
Vote 5 - Health		2 500		2 500									2 731	7 731	7 670	8 028
Vote 6 - Planning and Development													-	-	-	-
Vote 7 - Road Transport													-	-	-	-
Total Revenue by Vote		**65 000**	**8 783**	**3 501**	**971**	**3 032**	**67 099**	**2 641**	**2 541**	**18 200**	**1 321**	**971**	**11 121**	**185 179**	**168 578**	**175 964**
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		4 195	4 195	4 195	4 195	4 195	4 195	4 195	4 195	4 195	4 195	4 195	6 446	52 590	49 129	51 760
Vote 2 - Finance and Administration		4 357	4 357	4 357	4 357	4 357	4 357	4 357	4 357	4 357	4 357	4 357	8 871	56 798	53 252	56 807
Vote 3 - Community and Social Services		2 317	2 317	2 317	2 317	2 317	2 317	2 317	2 317	2 317	2 317	2 317	36 069	61 559	58 526	59 369
Vote 4 - Sport and Recreation													-	-	-	-
Vote 5 - Health		682	694	391	603	500	603	753	590	504	632	700	1 079	7 731	7 670	8 028
Vote 6 - Planning and Development		-	-	0	-	-	-	-	-	-	-	-	(0)	-	-	-
Vote 7 - Road Transport													-	-	-	-
Total Expenditure by Vote		**11 551**	**11 563**	**11 260**	**11 472**	**11 369**	**11 472**	**11 622**	**11 459**	**11 373**	**11 501**	**11 569**	**52 465**	**178 679**	**168 578**	**175 964**
Surplus/(Deficit) before assoc.		**53 449**	**(2 780)**	**(7 759)**	**(10 501)**	**(8 338)**	**55 627**	**(8 981)**	**(8 919)**	**6 827**	**(10 180)**	**(10 598)**	**(41 345)**	**6 500**	**-**	**-**
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	**53 449**	**(2 780)**	**(7 759)**	**(10 501)**	**(8 338)**	**55 627**	**(8 981)**	**(8 919)**	**6 827**	**(10 180)**	**(10 598)**	**(41 345)**	**6 500**	**-**	**-**

ANNEXURE B: EXPENDITURE BY TYPE PROJECTIONS *(2026/ 2027)*

Monthly projections of expenditure *(operating and capital)* and revenue for each vote.

MONTHLY CASH FLOW BY SOURCE

DC19 Thabo Mofutsanyana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Interest earned - external investments	183	750	230	200	150	489	620	350	350	550	200	633	4 711	3 077	3 095
Interest earned - outstanding debtors												-			
Dividends received												-			
Fines, penalties and forfeits												-			
Licences and permits												-			
Agency services												-			
Transfers and Subsidies - Operational	58 229	7 252			2 111	46 583	1250	1420	34 938			2 667	154 449	155 017	162 417
Other revenue	771	781	771	771	771	771	771	771	771	771	771	7 201	15 683	208	-
Cash Receipts by Source	**59 188**	**8 783**	**1 001**	**971**	**3 032**	**47 843**	**2 641**	**2 541**	**36 058**	**1 321**	**971**	**10 501**	**174 849**	**158 302**	**165 512**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)												-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)												-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	**59 188**	**8 783**	**1 001**	**971**	**3 032**	**47 843**	**2 641**	**2 541**	**36 058**	**1 321**	**971**	**10 501**	**174 849**	**158 302**	**165 512**
Cash Payments by Type															
Employee related costs	8 314	8 314	8 314	8 314	8 314	8 314	8 314	8 314	8 314	8 314	8 314	26 016	117 472	122 019	127 137
Remuneration of councillors	752	752	752	752	752	752	752	752	752	752	752	1213	9 484	10 101	10 435
Finance charges												-			
Bulk purchases - electricity												-			
Acquisitions - water & other inventory												-			
Contracted services	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	999	13 690	13 455	12 570
Transfers and grants - other municipalities												-			
Transfers and grants - other												-			
Other expenditure	3 643	3 643	3 643	3 643	3 643	3 643	3 643	3 643	3 643	3 643	3 643	(12 369)	27 703	12 310	15 123
Cash Payments by Type	**13 863**	**13 863**	**13 863**	**13 863**	**13 863**	**13 863**	**13 863**	**13 863**	**13 863**	**13 863**	**13 863**	**15 858**	**168 349**	**157 886**	**165 265**
Other Cash Flows/Payments by Type															
Capital assets	500	1500	60	480	340	700	200	450	690	350	70	1160	6 500	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	**14 363**	**15 363**	**13 923**	**14 343**	**14 203**	**14 563**	**14 063**	**14 313**	**14 553**	**14 213**	**13 933**	**17 018**	**174 849**	**157 886**	**165 265**
NET INCREASE/(DECREASE) IN CASH HELD	**44 825**	**(6 579)**	**(12 922)**	**(13 372)**	**(11 171)**	**33 280**	**(11 422)**	**(11 772)**	**21 505**	**(12 892)**	**(12 962)**	**(6 517)**	**(0)**	**416**	**247**
Cash/cash equivalents at the month/year begin:	26 857	71682	65 103	52 181	38 809	27 638	60 917	49 495	37 723	59 229	46 336	33 374	26 857	26 857	27 273
Cash/cash equivalents at the month/year end:	71682	65 103	52 181	38 809	27 638	60 917	49 495	37 723	59 229	46 336	33 374	26 857	26 857	27 273	27 520

ANNEXURE C: SERVICE DELIVERY PLANNING *(2026/ 2027)*

DC19 Thabo Mofutsanyana - Reconciliation of IDP strategic objectives and budget (revenue)

Description (R Thousand)	Strategic objectives and Budget (revenue)	2026/2027 Budget Allocation
Sustainable agriculture that must simultaneously deliver food, security, environmental sustainability and economic opportunities.	To develop farmers from the rural communities	R1 000 000.00
To promote accessibility and mobility and safe integrated road infrastructure network	Maintenance of roads & improve drainage	R5 600 000.00
To improve economic growth of the district	SMME Assisted with the Tools of trade Development	R 500 000.000
To promote accessibility, mobility and safe integrated road infrastructure network	Development of RRAMS	R2 934 000.00
Sustainable agriculture that must simultaneously deliver food, security, environmental sustainability and economic opportunities.	To revitalize farms	R 100 000.00
Sustainable agriculture that must simultaneously deliver food, security, environmental sustainability and economic opportunities.	Capacitate 30 emerging farmers	R 200 000.00
To identify Projects that create jobs and benefit the community	Number of jobs creation through the municipality's EPWP	R 1 879 000.00
To promote energy efficiency and energy management in public infrastructure and buildings	Develop energy efficiency and demand side management grant	R5 000 000.00
To promote public participation of women and people with disabilities in our district	Gender and disability Meetings	R 347 904.00
To develop, coordinate and implement a coordinated and coherent Health, HIV/AIDS program in line with National and Provincial imperatives in our district	HIV/ AIDS campaign	R 300 000.00
To ensure that Proper Contingency Plans for Disasters at local municipal level and district level are in place	Celebration of international disaster reduction	R 35 000.00
Provide a variety of sport and recreation facilities for staff and communities	Indigenous games, OR Tambo game and women in sports games	R 419 360.00
To create an efficient, effective and accountable administration		R4 818 750.00

ANNEXURE D: CAPITAL BUDGET *(2026/ 2027)*

DC19 Thabo Mofutsanyana - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

DC19 Thabo Mofutsanyana - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council													-	-	-	-
Finance and administration													-	-	-	-
Internal audit													-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services													-	-	-	-
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		500	1 500	60	480	340	700	200	450	690	350	70	1 160	6 500	-	-
Planning and development		500	1 500	60	480	340	700	200	450	690	350	70	1 160	6 500	-	-
Road transport													-	-	-	-
Environmental protection													-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources													-	-	-	-
Water management													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
Other													-	-	-	-
Total Capital Expenditure - Functional	2	500	1 500	60	480	340	700	200	450	690	350	70	1 160	6 500	-	-
Funded by:																
National Government													-	-	-	-
Provincial Government													-	-	-	-
District Municipality													-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher													-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing													-	-	-	-
Internally generated funds		500	1 500	60	480	340	700	200	450	690	350	70	1 160	6 500	-	-
Total Capital Funding		500	1 500	60	480	340	700	200	450	690	350	70	1 160	6 500	-	-

ANNEXURE E: TMDM BUDGETED OBJECTIVES ON TOP LAYER

PREDITERMINE OBJECTIVES	KEY PERFORMANCE AREAS	STRATEGIC OBJECTIVES
To improve and maintain current basic servicedelivery through specific infrastructure development projects	BASIC SERVICE DELIVERY	-IMPROVE DISTRICT INTEGRATED & COORDINATED STRATEGIC PLANNING AND DEVELOPMENT PROJECTS IN LINE WITH THE MANDATE OF TMDM -CREATE A CONDUCIVE ENVIRONMENT FOR DISTRICT SOCIO ECONOMIC DEVELOPMENT AND GROWTH -STRENGTHEN INTERGOVERNMENTAL RELATIONS AND STAKEHOLDER MANAGEMENT -MANAGE PERFORMANCE, MONITORING & EVALUATION -MANAGE ORGANISATIONAL RISKS AND IMPROVE INSTITUTIONAL DEVELOPMENT -ENSURE PRUDENT FINANCIAL MANAGEMENT
To promote a safe and healthy environment through the protection of our natural resources To create an enabling environment for the participation in Arts and Culture activities To prevent, reduce and mitigate the severity/consequences of disaster. Provide a variety of sport and recreation for staff and communities		
To contribute to Tourism Development and Marketing To improve economic growth To promote the agricultural economy and sustainability To promote cultural and socio-economic development of our community	ECONOMIC DEVELOPMENT AND TOURISM	
To create an efficient, effective and accountable administration Support and Monitoring Local municipalities To encourage the involvement of communities inthe matters of local government, through the promotion of open channels of communication	GOOD GOVERNANCE AND PUBLICPARTICIPATION	
To grow and manage the revenue base of the municipality To ensure compliance with the legislative framework - Budget Implementation Transparent supply chain management processes. Effective procurement planning & processes	MUNICIPAL FINANCIAL VIABILITYAND TRANSFORMATION	
To structure and manage the municipal administration to ensure efficient service delivery Increase access to Communities and utilization of social media	MUNICIPAL TRANSFORMATION AND DEVELOPMENT	
Grand Total		

ANNEXURE F: 1. KPIs and targets for Municipal Manager and Directors General Indicators in Terms of The Municipal Planning and Performance Management Regulations, 2001

PERFORMANCE OBJECTIVE	PERFORMANCE INDICATOR	TARGET
Sound Management	Number of monthly management meetings held	At least 8 per annum
Legally compliant procurement	Number of appeals against the municipality regarding the awarding of tenders that were upheld	Maximum
Performance and financial reporting	Number of monthly performance and financial assessments done	Quarter 1 Quarter 2 Quarter 3 Quarter 4
Annual report compilation and approval	Annual Report as required by MFMA (121) tabled	Yes, by end-January
	Annual Report as required by MFMA (121) approved	Yes, by end-March
Council decision implementation	% of due council decisions initiated	100%
Functional Institution maintained	Annual review of the Staff re-establishment completed	Before end-May 2027
LED Management	% of the LED funds spent	100%
MFMA Section 131(1): Ensure that anyissues raised by the Auditor-General in an audit report is addressed	% of issues raised by the Auditor-General in an audit reportaddressed	100%
Training needs of staff	Training needs of staff identified and provided to HR by all departments during January annually	Annually by January
Indicator in the regulations	**Performance Indicator**	**Target**
Reg 10(d): The number of jobs created through municipality's LED initiatives including capital projects	Number of jobs created through Municipality's capitalprojects (contracts > R200 000)	198 for 2026-27 year
Reg 10(c): Percentage of a municipality's capital budget spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	% of capital budget spent	Between 90% and 100%

4.1 SUMMARY TOP LAYER KEY PERFOMANCE SDBIP

KEY PERFORMANCE AREA	TOP LAYER INDICATORS
Basic Services and Infrastructure Development	12
Local Economic Development	09
Municipal Transformation and Institutional Development	18
Financial Viability & Management	11
Good Governance & Public Participation	31
TOTAL	**81**

4.2 Key indicators applicable to TMDM 2026/27 on Reporting

Output Indicators for Quarterly Reporting

1. Staff vacancy rate
2. Percentage of vacant posts filled within 3 months
3. Percentage of official complaints responded to through the municipal complaint management system
4. Number of active suspensions longer than three months
5. Quarterly salary bill of suspended officials
6. Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes)
7. Average number of days from the point of advertising to the letter of award per 80/20 procurement process
8. Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission
9. Total Capital Expenditure as a percentage of Total Capital Budget
10. Total Operating Expenditure as a percentage of Total Operating Expenditure Budget
11. Total Operating Revenue as a percentage of Total Operating Revenue Budget

Quarterly Compliance Indicators

1. Number of signed performance agreements by the MM and section 56 managers
2. Number of Mayoral Executive meetings held
3. Number of Council portfolio committee meetings held
4. Number of MPAC meetings held
5. Number of formal (minutes) meetings between the Mayor, Speaker and MM were held to deal with municipal matters
6. Number of formal (minutes) meetings - to which all senior managers were invited- held
7. Number of councillors completed training
8. Number of municipal officials completed training5
9. Number of work stoppages occurring
10. Number of litigation cases instituted by the municipality
11. Number of litigation cases instituted against the municipality
12. Number of forensic investigations instituted
13. Number of forensic investigations conducted
14. Number of days of sick leave taken by employees
15. Number of permanent employees employed
16. Number of temporary employees employed
17. Number of recognised traditional and Khoi-San leaders in attendance (sum of) at all council meetings
18. Number of permanent environmental health practitioners employed by the municipality
19. Number of Council meetings held
20. Number of disciplinary cases for misconduct relating to fraud and corruption
21. Number of council meetings disrupted
22. R-value of all tenders awarded
23. Number of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations
24. R-value of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations
25. Number of business licenses approved
26. Number of positions filled regarding municipal infrastructure
27. Number of tenders over R200 000 awarded
28. Number of months the Municipal Managers' position has been filled (not Acting)
29. Number of months the Chief Financial Officers' position has been filled (not Acting)
30. Number of vacant posts of senior managers
31. Number of filled posts in the treasury and budget office
32. Number of filled posts in the development and planning department
33. Number of registered engineers employed in approved posts
34. Number of engineers employed in approved posts

35. Number of disciplinary cases in the municipality
36. Number of finalised disciplinary cases
37. Number of waste management posts filled
38. Number of electricians employed in approved posts
39. Number of municipal buildings that consume renewable energy
40. BBEE Procurement Spend on Empowering Suppliers that are at least 51% black owned based
41. B-BBEE Procurement Spend on Empowering Suppliers that are at least 30% black women owned
42. B-BBEE Procurement Spend from all Empowering Suppliers based on the B-BBEE Procurement
43. Number of meetings of the Mayoral Committee postponed due to lack of quorum
44. Number of agenda items deferred to the next council meeting
45. Number of awards made in terms of SCM Reg 32
46. Number of requests approved for deviation from approved procurement plan

Compliance Questions4

1. Does the municipality have an approved Performance Management Framework?
2. Has the IDP been adopted by Council by the target date?
3. Does the municipality have an approved LED Strategy?
4. How many public meetings were held in the last quarter at which the mayor or members of the Mayoral/Executive committee provided a report back to the public?
5. Does the municipality have an Internal Audit Unit?
6. Is there a dedicated position responsible for internal audits?
7. Is the internal audit position filled or vacant?
8. Has an Audit Committee been established? If so, is it functional?
9. Has the internal audit plan been approved by the Audit Committee?
10. Has an Internal Audit Charter and Audit Committee charter been approved and adopted?
11. Does the internal audit plan set monthly targets?
12. How many monthly targets in the internal audit plan were not achieved?
13. Does the Municipality have a dedicated SMME support unit or facility in place either directly or in partnership with a relevant role-player?
14. Is the municipal supplier database aligned with the Central Supplier Database?
15. What is the number of steps a business must comply with when applying for a construction permit before final document is received?
16. Please list the name of the structure and date of every meeting of an official IGR structure that the municipality

participated in this quarter.

17. Where is the organisational responsibility for the IGR support function located within the municipality (inclusive of the reporting line)?
18. Is the MPAC functional? List the reasons why if the answer is not 'Yes'.
19. Has a report by the Executive Committee on all decisions it has taken been submitted to Council this financial year?

Annual Compliance Indicators

1. Number of recognised traditional leaders within your municipal boundary
2. Number of approved environmental health practitioner posts in the municipality
3. Number of approved posts in the municipality regarding municipal infrastructure
4. Number of approved posts in the treasury and budget office
5. Number of approved posts in the development and planning department
6. Number of approved waste management posts in the municipality

Outcome Indicators for Annual Reporting

1. Percentage of municipal skills development levy recovered
2. Top management stability
3. Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)
4. Attendance rate of municipal council meetings by participating leaders (recognised traditional and/or Khoi-San leaders)
5. Percentage of councillors attending council meetings
6. Percentage of expenditure against total budget
7. Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)
8. Percentage change in cash backed reserves reconciliation
9. Percentage change in cash and cash equivalent (short term)
10. Percentage change of unauthorised, irregular, fruitless and wasteful expenditure
11. Percentage of total operating expenditure on remuneration
12. Percentage of total operating expenditure on contracted services
13. Percentage change of own funding (Internally generated funds + Borrowings) to fund capital expenditure
14. Percentage change of renewal/upgrading of existing Assets
15. Percentage change of repairs and maintenance of existing infrastructure
16. Percentage change in Gross Consumer Debtors' (Current and Non-current)
17. Percentage of Revenue Growth excluding capital grants
18. Percentage of net operating surplus margin

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Takatso Lebenya, the Municipal Manager, hereby submit the final Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the 2026/2027 financial year for consideration by the executive mayor on behalf of the Executive Committee. This final 2026/2027 TL SDBIP has been prepared in terms of the stipulated requirements as documented in the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and regulations made under this Act.

Ms. Takatso Lebenya **Municipal Manager**	**10 June 2026** **Date**

MAYOR'S CERTIFICATE OF APPROVAL

I, Conny Msibi, in my capacity as the Executive Mayor, hereby submit the approved Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the 2026/2027 financial year to Council for notification as required in terms of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and regulations made under this Act.

Councillor: Conny Msibi **Executive Mayor**	**24 June 2026** **Date**