

Service Delivery and Budget Implementation Plan 2026/2027



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TSWELOPELE LOCAL MUNICIPALITY



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Mayor: Tswelopele Local Municipality

JM Radienyane

From:

Acting Municipal Manager
T Matyesini

Re:

Submission of the 2026/2027 Service Delivery Budget
Implementation Plan

The Honourable Mayor,

In terms of regulation 14 sub – regulation 2 of Municipal Budget Reporting Regulations, when complying with section 68 of the Municipal Finance Management Act, 2003 [Act 56 of 2003] the municipal manager must submit the service delivery and budget implementation plan to the Mayor together with the Annual Budget to be considered by the Mayor for tabling in terms of section 16 (2) of the Municipal Finance Management Act. Therefore, I hereby submit the Service Delivery and Budget Implementation Plan for the 2026/2027 financial year.

Kind regards,

T Matyesini

Acting Municipal Manager



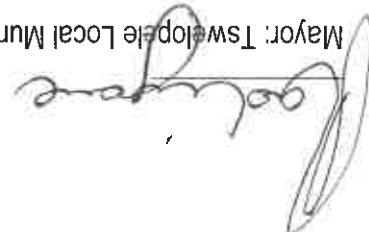
Date

Date

03/07/2026

Cllr. JM Radienyane

Mayor: Tswelopele Local Municipality



Kind regards,

I, Councillor JM Radienyane, in my capacity as the Mayor of Tswelopele Local Municipality, hereby receive/approve the Service Delivery and Budget Implementation Plan for the 2026/2027 financial year in terms of section 53 (1) (c)(iii) of the Municipal Finance Management Act.

Approval of the Service Delivery and Budget Implementation Plan for the 2026/2027 financial year

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1 Introduction

The purpose of this document is to present the Service Delivery and Budget Implementation Plan (SDBIP) of Tshepo Local Municipality for the 2026/2027 financial year. The development, implementation and monitoring of a Service Delivery and Budget Implementation Plan (SDBIP) is a requirement of the Municipal Finance Management Act. In terms of the Municipal Finance Management Act (MfMA) No. 56 of 2003, the service delivery and budget implementation plan is defined as a detailed plan approved by the Mayor of the municipality for implementing the municipality's delivery of municipal services and its annual budget and which must include (as part of the top-layer) the following:

- a) projections for each month of-
 - (i) revenue to be collected, by source; and
 - (ii) operational and capital expenditure, by vote;
- b) service delivery targets and performance indicators for each quarter;
- 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).

Each month the Municipal Manager must present to the Mayor a report showing how income and spending is progressing against these projections. Every quarter the Mayor must report to Council on the progress of the budget. The SDBIP for 2026/2027 will not only ensure appropriate monitoring in the execution of the municipality's budget and processes involved in the allocations of budgets to achieve key strategic priorities as set out in the Integrated Development Plan (IDP), but will also serve as the kernel of annual performance contracts for senior management and provide a foundation for the overall annual and quarterly organization performance for the 2026/2027 financial year. The SDBIP also assists the executive, council and the community in their respective oversight responsibilities since it serves as an implementation and monitoring tool.

2 Service Delivery and Budget Implementation Plan

National Treasury, in MFMA Circular 13, outlined the concept of the SDBIP. It is seen as a contract between the Administration, Council and Community expressing the goals and objectives set by the Council as quantifiable outcomes that can be implemented by the Administration over the next twelve months. It is a management, implementation and monitoring tool that will assist the Mayor, Councillors, Municipal Manager, Senior Managers and Community. It is also a performance monitoring tool that enables the Municipal Manager to monitor the performance of Senior Managers.

The MFMA requires that the performance agreements of Senior Managers be linked to the measurable performance objectives in the SDBIP. As a vital monitoring tool, the SDBIP should help / enable the Mayor and Municipal Manager to be pro-active and take remedial steps in the event of poor performance. The SDBIP is considered as a layered plan. Whilst only the top layer is made public, the budget and performance targets should be broken down into smaller targets and cascaded to middle-level and junior managers. Directories should be producing their own SDBIP's which roll up into the municipality's SDBIP.

The SDBIP consists of the five main components which are:

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

Each of these components will be discussed in detailed in the latter part of the document. The MFMA requires that municipalities develop a Service Delivery and Budget Implementation Plan (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 Integrated Development Plan Strategy. In terms of Section 53 (1)(c)(iii) of the MFMA, the SDBIP must be approved by the Mayor of a municipality within 28 days of the approval of the budget.

SDBIP provides the basis for measuring performance in service delivery against end-of-year targets and implementing the budget. It also serves to provide the vital link between the mayor, council (executive) and the administration.

The following diagram gives a snapshot of the link of the SDBIP between the mayor, council (executive) and the administration.

This component of the SDBIP requires non-financial measurable performance objectives in the form of service delivery targets and other indicators of performance. The focus is on outputs rather than inputs. Service delivery targets relate to the level and standard of service being provided to the community and include the addressing of backlogs in basic services.

2.3 Quarterly projections of service delivery targets and performance indicators for each vote

The monthly projection of revenue and expenditure per vote relate to the cash paid and reconciles with the cash flow statement adopted with the budget. The focus under this component is a monthly projection per vote in addition to projections by source. When reviewing budget projections against actual, it is useful to consider revenue and expenditure per vote in order to gain a more complete picture of budget projections against actuals.

2.2 Monthly projections of expenditure and revenue for each vote

The failure to collect its revenue as budgeted will severely impact on the municipality's ability to provide services to the community. The municipality therefore has to institute measures to achieve its monthly revenue targets for each source. These measures will enable the municipality to assess its cash flow on a monthly basis with a view to undertaking contingency plans should there be a cash flow shortage or alternatively invest surplus cash. Furthermore, the effectiveness of credit control policies and procedures can be monitored with appropriate action taken if considered necessary.

2.1 Monthly Projections of revenue to be collected for each source



2.4 Ward information for expenditure and service delivery

Under this component, the capital budget of the municipality will be depicted showing all wards where capital projects will be undertaken. The municipality depends heavily on grant funding for capital expenditure purposes, as such not all wards are covered (i.e. not in all wards there will be capital projects being undertaken).

2.5 Detailed capital budget over three years

Information detailing infrastructural projects containing project description and anticipated capital costs over the three-year period. A summary of capital projects per the IDP plan is available on Council's website. The procurement process is an important component to ensure effective and timely infrastructure / capital service delivery.

3 SDBIP cycle

The SDBIP process comprises the following stages, which forms part of a cycle of the entire municipal planning:

3.1 Planning

During this phase the SDBIP process Plan is developed, to be tabled with the IDP Process Plan. SDBIP related processes e.g. workshop schedules, distribution of circulars and training workshops, are also reviewed during this phase.

3.2 Strategizing

During this phase the IDP is reviewed and subsequent SDBIP programmes and projects for the next 5 years based on local, provincial and national issues, previous year's performance and current economic and demographic trends etc.

3.3 Tabling

The SDBIP is tabled with the draft IDP and budget before Council. Consultation with the community and stakeholders of the IDP on the SDBIP is done through budget hearings and formal local, provincial and national inputs or responses are also considered in developing the final document.

3.4 Adoption / Approval

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Under the MFMA the process for approval of the SDBIP is covered under Chapter 7: Responsibilities of Mayors and; Chapter 8: Responsibilities of municipal officials. Under chapter 8 the Accounting Officer must submit a draft of the SDBIP to the Mayor within 14 days of the budget being approved as well as drafts of the annual performance agreements required in terms of the Municipal Systems Act.

Chapter 7 of the MFMA requires the Mayor to "take all reasonable steps" to ensure that the SDBIP is approved by the Mayor within 28 days after the approval of the budget and that the SDBIP is made public no later than 14 days after that. It is clear in terms of the MFMA that the responsibility for approval of the SDBIP is vested with the Mayor and not Council. National Treasury' MFMA Circular 55 requires that municipalities should submit and table a draft SDBIP together with the draft Budget and IDP.

3.5 Publishing

The adopted SDBIP is made public and is published on Council's website. In addition to the publication of the SDBIP, performance agreements of the Municipal Manager and Managers appointed in terms of section 56 of the Municipal Systems Act (as amended) will also be made public. Actual performance will also be made public through MFMA section 71 & 72 reports.

3.6 Implementation and monitoring

Section 54 of the MFMA sets out the responsibilities of the Mayor with regard to budgetary control and the early identification of financial problems. When a budget monitoring report is received under section 71 and/or 72 of the MFMA, the Mayor must check whether the budget is being implemented in accordance with the SDBIP. If it is decided to amend the SDBIP, any revisions to the service delivery targets and performance indicators must be made with the approval of Council following an adjustments budget. The Mayor must issue instructions to the Accounting Officer to ensure that the budget is implemented in terms of the SDBIP. The revised SDBIP must be promptly made available to the public.

The section 71 and 72 budget monitoring reports required under the MFMA should provide a consolidated analysis of the Municipality's financial position including year-end projections. As detailed earlier, the Mayor must consider these reports under section 54 of the MFMA and then make a decision as to whether the SDBIP should be amended.

The Adjustments Budget concept is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the municipality's finances. In simple terms, funds can be transferred within a vote but any movements between votes can only be agreed by an adjustments budget.

At the end of each quarter, Directors must supply the Municipal Manager with the actual performance against each of the performance indicator targets. This information must be submitted to the Mayor by the 10th working day after each quarter along with the budget monitoring information for that quarter as provided by Budget & Treasury Office.

If the actual performance on any indicator varies from the planned performance the Municipal Manager can ask the responsible Director for a written report asking for an explanation of the variance and, if the performance is worse than projected, what measures have been put in place to ensure that the projected level of performance can be met in the future. The Municipal Manager will then review the report and decide whether the SDBIP should be amended and advise the Mayor accordingly.

4 Key Performance Areas (KPA's)

The following Key Performance Areas (KPA's) as outlined in the Local Government: Municipal Planning and Performance Management Regulations (2001) informed the strategic objectives as listed in the Integrated Development Plan.

1. Municipal transformation and institutional development
2. Service delivery and infrastructure development
3. Municipal financial viability and management
4. Good governance and public participation
5. Local economic development

Therefore, the above key performance areas have been considered during the compilation of the SDBIP, to ensure that each IDP priority / objective addresses these key performance areas. Furthermore, these key performance areas have been included in the IDP.

The Local Government Municipal Systems Act 32 of 2000, and Local Government Municipal Planning and Performance Regulations, requires Local Government to:

1. Develop performance management system;
2. Set targets, monitor and review performance based on indicators linked to the IDP;
3. Publish an annual report on performance management for the Councilors, staff, the public and other spheres of government;
4. Incorporate and report on a set of general indicators prescribed nationally by the Minister responsible for Local Government;

5. Conduct an internal audit on performance before tabling the report;
6. Have the annual performance report audited by the Auditor-General; and
7. Involve the community in setting indicators and targets and reviewing municipal performance.

5 Monitoring of the implementation of the SDBIP

Progress against the objectives/targets set out in the SDBIP will be reported on a monthly, quarterly, mid-year and annual basis as set out in the MFMA. A series of reporting requirements are outlined in the MFMA as follows:

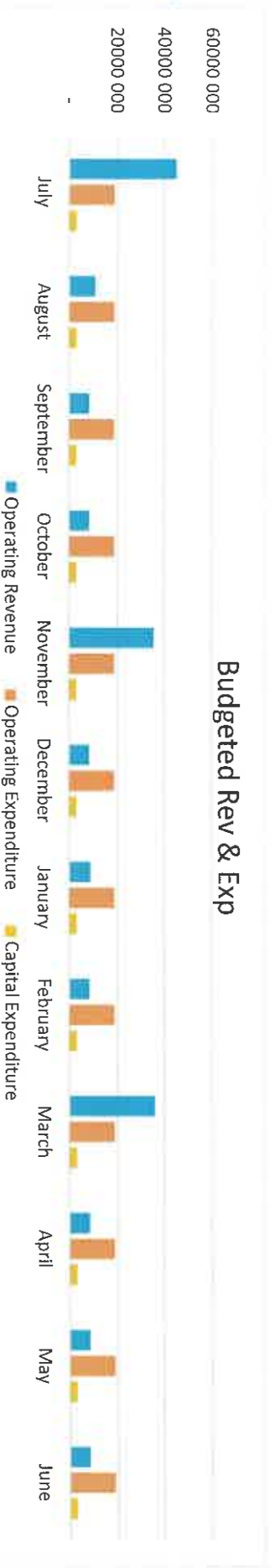
1. Monthly budget statements (Section 71)
2. Quarterly reports (Section 52)
3. Mid-year budget and performance assessment (Section 72)
4. Annual report (Section 121)

6 Budget summary

The table below shows the expected revenue of the municipality over the twelve months of the 2026/2027 financial year, as well as the operating expenditure for the twelve months. The operating surplus (deficit) is calculated over the financial year. It should be noted that inclusive in the expenditure for the year is an amount budgeted for non-cash items such as depreciation as well as debt impairment. The table further shows the anticipated capital expenditure of the financial year.

Details	July	August	September	October	November	December	January	February	March	April	May	June	Total
Operating Revenue	69 260 333	21 793 175	21 793 175	21 793 175	21 793 175	47 429 051	21 793 175	21 793 175	35 288 042	21 793 175	21 793 175	21 793 175	348 116 000
Operating Expenditure	28 272 250	28 272 250	28 272 250	28 272 250	28 272 250	28 272 250	28 272 250	28 272 250	28 272 250	28 272 250	28 272 250	28 272 250	339 267 000
Surplus / (Deficit)	40 988 083	- 6 479 075	- 6 479 075	- 6 479 075	- 6 479 075	19 156 801	- 6 479 075	- 6 479 075	7 015 792	- 6 479 075	- 6 479 075	- 6 479 075	8 849 000
Capital Expenditure	4 659 417	4 659 417	4 659 417	4 659 417	4 659 417	4 659 417	4 659 417	4 659 417	4 659 417	4 659 417	4 659 417	4 659 417	55 913 000

Below is the graphical presentation of the operating revenue; operating expenditure and capital expenditure of the financial year.



This graph shows more income during the months of July, November and March. This is the period when grants from national departments are being transferred to the municipality. The expenditure patterns are more or less constant throughout the financial year.

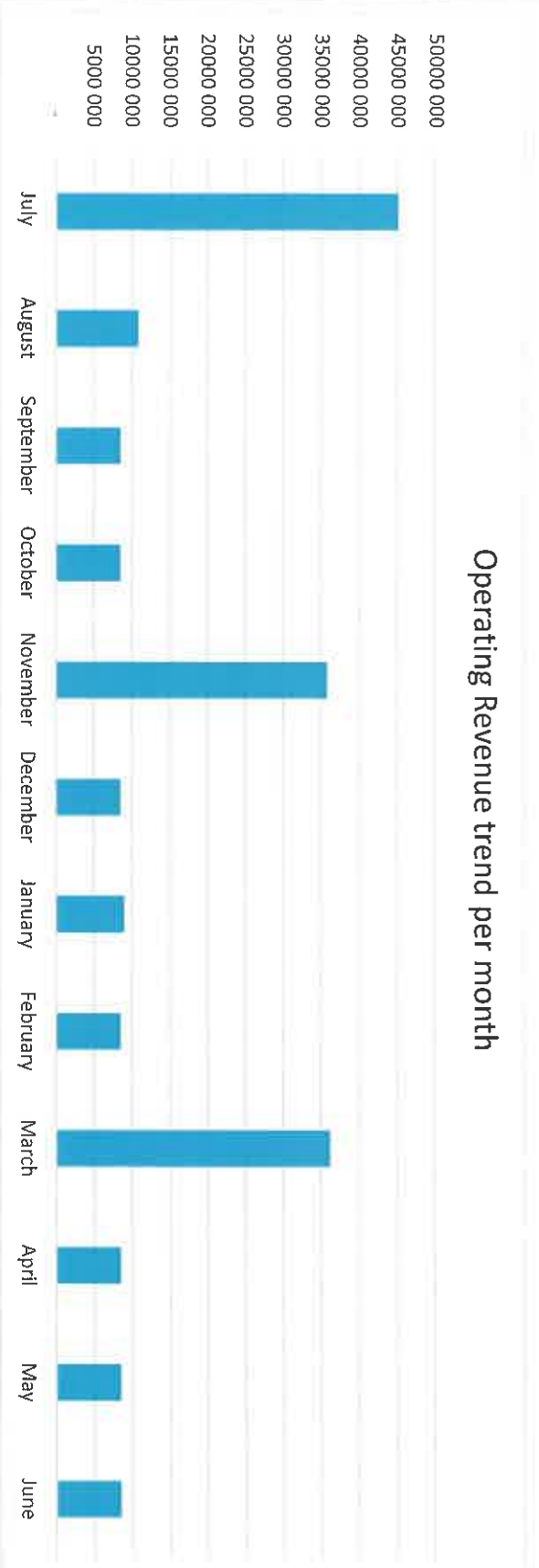
Operating revenue projections

The following table shows the Municipality's revenue as budgeted for the medium term 2026/2027. The estimates are based on previous performance and assumption that no major internal / external factors can actually change the figures drastically. The expected revenue of R 348 116 000 is after taking into account all revenue sources.

FS183 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
R thousand	1											
Revenue												
Exchange Revenue	2	46 677	53 363	64 580	64 740	66 575	66 575	56 085	70 599	78 354	78 727	
Service charges - Electricity	2	5 366	5 984	8 927	9 828	9 828	9 828	6 787	10 528	11 055	11 107	
Service charges - Water	2	6 667	7 274	9 350	8 715	8 715	8 715	6 697	9 345	9 812	9 859	
Service charges - Waste Water Management	2	3 755	4 044	5 413	7 116	5 332	5 332	3 687	5 758	6 135	6 173	
Service charges - Waste Management	2	785	856	973	1 458	1 533	1 533	736	1 108	1 220	1 225	
Sale of Goods and Rendering of Services	2	-	-	-	-	-	-	-	-	-	-	
Agency services	2	-	-	-	-	-	-	-	-	-	-	
Interest	2	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	2	1 934	3 244	3 564	3 219	2 979	2 979	2 132	2 250	2 363	2 374	
Dividends	2	117	141	162	241	241	241	121	200	210	211	
Rent on Land	2	586	585	580	600	990	990	912	990	1 302	1 308	
Rental from Fixed Assets	2	1 288	1 050	1 298	520	570	570	553	570	599	601	
Licence and permits	2	133	94	718	545	585	585	192	580	620	622	
Special rating levies	2	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-	
Development Charges	2	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2	2 840	428	8 648	6 009	6 050	6 050	424	1 000	1 050	1 055	
Non-Exchange Revenue	2	-	-	-	-	-	-	-	-	-	-	
Property rates	2	36 947	32 244	35 998	42 771	48 771	48 771	32 617	51 698	54 282	54 541	
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2	820	1 026	932	1 012	1 212	1 212	1 035	1 182	1 220	1 226	
Licences or permits	2	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	2	99 631	113 803	107 176	109 873	109 873	109 873	109 516	117 896	113 045	118 197	
Interest	2	6 271	6 820	7 452	46 000	18 000	18 000	5 970	28 500	20 034	20 129	
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-	
Other Gains	2	-	606	55 036	30 220	30 220	30 220	-	51 922	-	-	
Discontinued Operations	2	-	-	-	-	-	-	-	-	-	-	
Total Revenue, excluding capital transfers and contribution		213 497	232 413	310 807	332 860	311 473	311 473	227 463	348 116	301 300	307 358	

The graphical representation of the revenue by source is depicted below. It is clear from the graph below that there is a high dependency on grant funding as the revenue increase drastically when grants from the national government are transferred to the municipality.



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7 Operating expenditure projections

The table below shows how the Municipality's operating expenditure budget is planned over the MTRF.

FS183 Tshepohe - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	RMB	Current Year 2025/26						2026/27 Medium Term Revenue & Expenditure Framework			
		2022/23	2023/24	2024/25	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure											
Employee related costs	2	75 956	92 550	101 192	104 071	105 038	106 136	93 992	126 561	101 534	106 737
Remuneration of councillors	2	6 431	6 329	7 190	6 568	7 364	7 364	6 075	8 427	7 381	7 417
Bad purchases - security	2	40 207	49 130	57 097	47 425	47 425	47 425	47 270	71 598	54 292	54 541
Inventory consumed	2.8	12 862	12 601	11 174	13 553	13 645	13 645	10 556	13 637	13 622	13 590
Debt interest	2.3	-	-	-	10 000	13 000	13 000	-	13 000	15 000	16 000
Depreciation, amortisation and impairment	2	30 327	29 043	34 192	20 000	20 000	20 000	-	20 000	16 850	16 550
Interest Dividends and Rent on Land	2	10 253	14 520	13 273	3 000	10 500	10 500	13 734	3 000	3 150	3 165
Contracted services	2	42 082	49 382	35 714	41 808	48 173	48 173	25 992	45 985	45 947	47 070
Transfers and subsidies	2	11 115	4 545	-	10	10	10	-	10	11	11
Non-revenue credit transfer of	2	25 507	17 552	35 582	10 000	12 550	12 550	12 553	3 000	-	-
Operational costs	2	25 549	31 164	32 292	23 679	31 362	31 362	26 213	29 179	31 533	31 773
Deposits of Fleet and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other losses	2	12 717	4 863	2 254	-	550	550	-	550	-	-
Total Expenditure		297 014	311 581	332 952	280 734	310 720	310 720	237 385	339 267	291 617	297 273

9. Monthly Cashflow Projections

The table below shows the Municipality's monthly cashflow (per vote) projections planned over the MTREF

FS183 Tswelepele - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - Executive		3 839	3 839	3 839	3 839	3 839	3 839	3 839	3 839	3 839	3 839	3 839	3 839	46 099	110 794	115 836
Vote 2 - Budget and Treasury Office		2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	32 489	19 975	20 159
Vote 3 - Community and Social Services		399	399	399	399	399	399	399	399	399	399	399	399	4 798	3 719	3 737
Vote 4 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		217	217	217	217	217	217	217	217	217	217	217	217	2 609	53	53
Vote 6 - Waste Management		1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	14 758	6 135	6 173
Vote 7 - Waste Water Management		1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	1 529	18 345	9 812	9 859
Vote 8 - Road Transport		2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	30 273	21 408	21 954
Vote 9 - Water		3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	3 399	40 784	34 308	34 403
Vote 10 - Electricity		11 328	11 328	11 328	11 328	11 328	11 328	11 328	11 328	11 328	11 328	11 328	11 328	135 934	84 355	85 801
Vote 11 - Corporate Services		6 021	6 021	6 021	6 021	6 021	6 021	6 021	6 021	6 021	6 021	6 021	6 021	72 250	60 722	61 011
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		33 191	33 191	33 191	33 191	33 191	33 191	33 191	33 191	33 191	33 191	33 191	33 191	399 289	351 271	358 987
Expenditure by Vote to be appropriated																
Vote 1 - Executive		4 705	4 705	4 705	4 705	4 705	4 705	4 705	4 705	4 705	4 705	4 705	4 705	56 441	44 859	45 219
Vote 2 - Budget and Treasury Office		3 635	3 635	3 635	3 635	3 635	3 635	3 635	3 635	3 635	3 635	3 635	3 635	43 615	49 366	49 677
Vote 3 - Community and Social Services		1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	1 094	13 129	12 847	12 968
Vote 4 - Public Safety		112	112	112	112	112	112	112	112	112	112	112	112	1 346	977	981
Vote 5 - Sport and Recreation		12	12	12	12	12	12	12	12	12	12	12	12	146	148	148
Vote 6 - Waste Management		1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	14 978	11 690	15 019
Vote 7 - Waste Water Management		1 844	1 844	1 844	1 844	1 844	1 844	1 844	1 844	1 844	1 844	1 844	1 844	22 128	21 056	21 139
Vote 8 - Road Transport		2 436	2 436	2 436	2 436	2 436	2 436	2 436	2 436	2 436	2 436	2 436	2 436	28 237	22 035	22 127
Vote 9 - Water		2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	31 290	28 346	28 430
Vote 10 - Electricity		7 823	7 823	7 823	7 823	7 823	7 823	7 823	7 823	7 823	7 823	7 823	7 823	93 876	72 521	72 841
Vote 11 - Corporate Services		2 565	2 565	2 565	2 565	2 565	2 565	2 565	2 565	2 565	2 565	2 565	2 565	39 781	25 363	25 462
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		28 061	28 061	28 061	28 061	28 061	28 061	28 061	28 061	28 061	28 061	28 061	28 061	336 967	289 319	294 972

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The table below shows the Municipality's monthly cashflow (per service) projections planned over the MTREF

FS183 Tswelopele - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year	Budget Year
Revenue															
Exchange Revenue	5 883	5 883	5 883	5 883	5 883	5 883	5 883	5 883	5 883	5 883	5 883	5 883	70 588	78 854	78 727
Service charges - Electricity	877	877	877	877	877	877	877	877	877	877	877	877	10 528	11 095	11 107
Service charges - Water	779	779	779	779	779	779	779	779	779	779	779	779	9 345	9 612	9 658
Service charges - Waste Water Management	480	480	480	480	480	480	480	480	480	480	480	480	5 758	6 135	6 173
Service charges - Waste Management	92	92	92	92	92	92	92	92	92	92	92	92	1 108	1 220	1 225
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	188	188	188	188	188	188	188	188	188	188	188	188	2 290	2 363	2 374
Rent on Land	17	17	17	17	17	17	17	17	17	17	17	17	200	210	211
Rental from Fixed Assets	83	83	83	83	83	83	83	83	83	83	83	83	980	1 302	1 308
License and permits	48	48	48	48	48	48	48	48	48	48	48	48	570	589	601
Special rating levies	49	49	49	49	49	49	49	49	49	49	49	49	592	620	622
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	4 308	4 308	4 308	4 308	4 308	4 308	4 308	4 308	4 308	4 308	4 308	4 308	51 688	54 282	54 544
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	97	97	97	97	97	97	97	97	97	97	97	97	1 162	1 220	1 225
Transfer and subsidies - Operational	9 325	9 325	9 325	9 325	9 325	9 325	9 325	9 325	9 325	9 325	9 325	9 325	111 595	113 045	116 197
Interest	2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	28 500	20 034	20 128
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	4 327	4 327	4 327	4 327	4 327	4 327	4 327	4 327	4 327	4 327	4 327	4 327	51 822	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue, including capital transfers and contributions	29 010	29 010	29 010	29 010	29 010	29 010	29 010	29 010	29 010	29 010	29 010	29 010	348 116	361 306	367 336
Expenditure															
Employer related costs	10 798	10 798	10 798	10 798	10 798	10 798	10 798	10 798	10 798	10 798	10 798	10 798	128 584	101 824	106 787
Remuneration of councillors	702	702	702	702	702	702	702	702	702	702	702	702	8 427	7 581	7 417
Bulk purchases - electricity	5 886	5 886	5 886	5 886	5 886	5 886	5 886	5 886	5 886	5 886	5 886	5 886	71 588	54 282	54 544
Inventory consumed	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	1 153	13 637	13 638	13 660
Debt repayment	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	13 000	16 000	16 890
Depreciation, amortisation and impairment	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	1 687	20 000	16 890	16 890
Interest, Dividends and Rent on Land	250	250	250	250	250	250	250	250	250	250	250	250	3 000	2 150	2 162
Contracted services	3 915	3 915	3 915	3 915	3 915	3 915	3 915	3 915	3 915	3 915	3 915	3 915	46 883	48 847	47 070
Transfers and subsidies	1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Irrecoverable debts written off	250	250	250	250	250	250	250	250	250	250	250	250	3 000	31 535	31 773
Operational costs	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	29 179	-	-
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other losses	54	54	54	54	54	54	54	54	54	54	54	54	650	-	-
Total Expenditure	28 212	28 212	28 212	28 212	28 212	28 212	28 212	28 212	28 212	28 212	28 212	28 212	339 261	291 617	297 273
Surplus/(Deficit)	798	798	798	798	798	798	798	798	798	798	798	798	8 855	69 689	70 063
Transfers and subsidies - capital (in-kind)	1 181	1 181	1 181	1 181	1 181	1 181	1 181	1 181	1 181	1 181	1 181	1 181	14 073	13 638	13 660
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	39 022	39 654	40 423
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	39 022	39 654	40 423
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to municipality	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	39 022	39 654	40 423
Share of Surplus/Deficit attributable to municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	4 919	39 022	39 654	40 423

10. Capital Expenditure projections

The table below shows how the Municipality's capital budget is planned over the financial year.

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework		
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand				
		-	-	-
Vote 1 - Executive		1 430 000	935 000	646 000
Vote 2 - Budget and Treasury Office		620 000	588 000	631 000
Vote 3 - Community and Social Services		200 000	200 000	178 000
Vote 4 - Public Safety		-	-	-
Vote 5 - Sport and Recreation		5 000 000	-	21 368 000
Vote 6 - Waste Management		30 000	32 000	33 000
Vote 7 - Waste Water Management		22 540 000	23 909 000	23 954 000
Vote 8 - Road Transport		22 843 000	25 891 000	26 458 000
Vote 9 - Water		80 000	74 000	74 000
Vote 10 - Electricity		3 000 000	5 568 000	6 639 000
Vote 11 - Corporate Services		170 000	179 000	179 000
Total Capital Expenditure - Vote		55 913 000	49 310 000	56 525 000

Total capital Expenditure over MTREF is R 55.9 million. Ninety percent of the budgeted Capital Expenditure is funded by the National and Provincial Grants allocation.

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DEPARTMENT: MUNICIPAL MANAGER										
KEY PERFORMANCE AREA 1 - MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/ 2027	COMPARISON WITH 2025/ 2026 TARGETS	TARGET 1				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
To enhance responsiveness to citizen's priorities and capabilities of delivery of quality services, quality management and administrative practices	Conduct management meetings	Number of management meetings conducted.	Attendance registers and minutes of management meetings	4 quarterly management meetings conducted	4 Quarterly meetings	1 management meeting held	1 management meeting held	1 management meeting held	1 management meeting held	2%
	Capacitate employees in line with the approved skills programmes by LOSSETA and Municipal Training Budget.	Number of employees capacitated in terms of the approved skills programmes by LOSSETA and Municipal Training Budget.	Signed report on capacitation of employees.	3 employees capacitated as per the approved skills programmes by LOSSETA and Municipal Training Budget by 30 June 2027.	5 employees capacitated.	No report for the quarter	No report for the quarter	No report for the quarter	3 employees capacitated as per the approved skills programmes by LOSSETA and Municipal Training Budget by 30 June 2027.	2%
	Sign and conclude Performance Agreements (PA) of all departmental staff.	Number of performance agreements signed and concluded.	Signed performance agreements	100% of signed performance agreements for all departmental staff by 30 September 2026.	None	100% of signed performance agreements for all departmental staff by 30 September 2026.	No signed PA between MM and CFO	No signed PA between MM and CFO	No signed PA between MM and CFO	3%
	Conduct Mid-Year Performance Evaluations for all departmental staff.	Number of quarterly performance evaluations of all departmental staff.	Signed Mid-year performance evaluations	1 signed mid-year performance evaluations of all departmental Managers.	None	No report for the quarter	No report for the quarter	Second quarter Mid-Year evaluations of all departmental Managers.	No report for the quarter	3%
	Sign and conclude Performance Agreements (PA) of the Municipal Manager, Chief Financial Officer, Director Technical, Director Community Services and Director Corporate Service	Number of performance agreements signed and concluded.	Signed performance agreements	4 signed performance agreements by 28 July 2026 and revised performance agreements by 31 March 2027.	5 signed performance agreements	Signed PA between Mayor and MM, signed PA between MM and CFO; signed PA between MM and each of the Directors	No signed PA between MM and CFO	Signed revised PA between Mayor and MM, signed PA between MM and CFO; signed PA between MM and each of the Directors	No report for the quarter	3%
	Conduct quarterly Performance Evaluations for the MM, CFO, Director Technical, and Director Corporate Service for the 2026/2027	Number of quarterly performance evaluations of the CFO, Director Technical, and Director Corporate Service	Signed quarterly performance evaluations	4 signed quarterly evaluations of the MM, CFO and all other Directors	3 quarterly performance evaluation reports	Fourth quarter Performance Evaluations for the MM, CFO, Director Technical, and Director Corporate Service by 30 July 2026	First quarter Performance Evaluations for the MM, CFO, Director Technical, and Director Corporate Service by 30 October 2026	Second quarter Performance Evaluations for the MM, CFO, Director Technical, and Director Corporate Service by 31 January 2027	Third quarter Performance Evaluations for the MM, CFO, Director Technical, and Director Corporate Service by 30 April 2027	3%
	Perform annual performance evaluations for the MM, CFO, Director Technical, Director Community Services and Director Corporate Services for the 2024/2025 based on audited performance report	Number of annual performance evaluations for the MM, CFO, Director Technical, Director Community Services and Director Corporate Services	Signed annual performance evaluations.	1 annual Performance Evaluation performed for the MM, CFO, Director Technical, Director Community Services and Director Corporate Service by 30 June 2027	One annual performance evaluation performed	No report for the quarter	No report for the quarter	No report for the quarter	1 annual Performance Evaluation performed for the MM, CFO, Director Technical, Director Community Services and Director Corporate Service by 30 June 2027	4%
TOTAL										20%

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DEPARTMENT: MUNICIPAL MANAGER OFFICE										
KEY PERFORMANCE AREA 2 - INFRASTRUCTURE DEVELOPMENT AND SERVICE DELIVERY										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/ 2027	COMPARISON WITH 2025/ 2026 TARGETS	TARGET				WEIGHT
To promote and improve effective linkage between the stakeholders and the municipality to ensure accountability and responsive governance structures.	Submit M/G reports to CoGTA	Number of M/G reports submitted to CoGTA	Proof of submission to COGTA	12 M/G reports prepared & submitted (3 per quarter)	12 Reports submitted	3 M/G expenditure reports to CoGTA	3 M/G expenditure reports to CoGTA	3 M/G expenditure reports to CoGTA	3 M/G expenditure reports to CoGTA	1.0%
	Submit EPWP reports to CoGTA	Number of EPWP reports submitted to CoGTA	Proof of submission to COGTA	12 EPWP reports prepared & submitted (3 per quarter) to CoGTA	12 Reports submitted	3 EPWP reports prepared and submitted to CoGTA	3 EPWP reports prepared and submitted to CoGTA	3 EPWP reports prepared and submitted to CoGTA	3 EPWP reports prepared and submitted to CoGTA	1.0%
	Rehabilitation and construction at existing sports facilities in Tlkwana / Hoopsstad (Phase 5)	% of budget spent on the rehabilitation of existing sports facilities in Tlkwana / Hoopsstad Phase 5 (Actual expenditure divided by the total approved budget) x 100)	Expenditure reports (Consultants and Contractor)	95% expenditure by 30 September 2026 (Actual expenditure divided by the total approved budget) x 100)	100% expenditure by 30 June 2026 (Actual expenditure divided by the total approved budget) x 100)	95%	100% by the quarter	100% by the quarter	100% by the quarter	0.5%
	Rehabilitation and construction at existing sports facilities in Tlkwana / Hoopsstad (Phase 5)	% of progress on the rehabilitation and construction at existing sports facilities in Tlkwana / Hoopsstad (Phase 5)	Progress report signed off by the HoD (Completion certificate or minutes or attendance register of the progress meetings)	100% progress by 30 September 2026	100% progress by 30 June 2026	100%	100% by the quarter	100% by the quarter	100% by the quarter	0.5%
	Upgrading of the stadium Phase 2 in Phahameng / Bulfontein (Athletic track)	% of budget spent on the upgrading of the stadium Phase 2 in Phahameng / Bulfontein (Actual expenditure divided by the total approved budget) x 100)	Expenditure reports (Consultants and Contractor)	95% expenditure by 30 June 2027 (Actual expenditure divided by the total approved budget) x 100)	None	25%	50%	75%	85%	1.5%
Promote effective and efficient sport and recreation development	Upgrading of the stadium Phase 2 in Phahameng / Bulfontein (Athletic track)	% of progress on the upgrading of the stadium Phase 2 in Phahameng / Bulfontein	Progress report signed off by the HoD (Completion certificate or minutes or attendance register of the progress meetings)	100% progress by 30 June 2027	None	25%	50%	75%	100%	1.5%
	Retrofitting of 6 sewer pump stations and installations of inline grinders and repairs to waste water treatment plant in Hoopsstad and Tlkwana	% of budget spent on the retrofitting of 6 sewer pump stations and installations of inline grinders and repairs to waste water treatment plant in Hoopsstad and Tlkwana (Actual expenditure divided by the total approved budget) x 100)	Expenditure reports (Consultants and Contractor)	95% expenditure by 30 June 2027 (Actual expenditure divided by the total approved budget) x 100)	40% of the budget by 30 June 2026	50%	70%	90%	95%	1.0%
	Retrofitting of 6 sewer pump stations and installations of inline grinders and repairs to waste water treatment plant in Hoopsstad and Tlkwana	% of progress on the retrofitting of 6 sewer pump stations and installations of inline grinders and repairs to waste water treatment plant in Hoopsstad and Tlkwana	Progress report signed off by the HoD (Completion certificate or minutes or attendance register of the progress meetings)	100% progress by 30 June 2027	20% progress by 30 June 2026	50%	70%	90%	100%	1.0%

To ensure access to safe and sustainable sanitation services to households, public facilities and households.	Replacement of old asbestos pipeline and accompanying appurtenances in Butbontin (Phase 1)	% of budget spent on the replacement of old asbestos pipeline and accompanying appurtenances in Butbontin (Actual expenditure divided by the total approved budget) x 100)	Expenditure reports (Consultants and Contractor)	50% expenditure by 30 June 2027 (Actual expenditure divided by the total approved budget) x 100)	None	7%	30%	40%	50%	1.5%
	Replacement of old asbestos pipeline and accompanying appurtenances in Butbontin	% of progress on the replacement of old asbestos pipeline and accompanying appurtenances in Butbontin	Progress report signed off by the HoD (Completion certificate or minutes or attendance register of the progress meetings)	50% progress by 30 June 2027	None	7%	30%	40%	50%	1.0%
	Design development for the replacement of old asbestos pipeline and accompanying appurtenances in Hoopstad	% of budget spent on the replacement of old asbestos pipeline and accompanying appurtenances in Hoopstad (Actual expenditure divided by the total approved budget) x 100)	Expenditure reports (Consultants and Contractor)	100% expenditure by 30 June 2027 (Actual expenditure divided by the total approved budget) x 100)	None	25%	50%	75%	100%	1.0%
	Design development for the replacement of old asbestos pipeline and accompanying appurtenances in Hoopstad	% of progress on the design development for the replacement of old asbestos pipeline and accompanying appurtenances in Hoopstad	Design report signed off by the HoD	100% progress by 30 June 2027	None	25%	50%	75%	100%	2%
	Retrofitting of old public lights to LED lights (ECDSM)	% of progress on retrofitting of old public lights to LED lights	Progress report signed off by the HoD (Completion certificate or minutes or attendance register of the progress meetings)	100% progress by 30 June 2027	None	10%	35%	75%	100%	2%
To ensure provision of sustainable electricity services to all household, public facilities and businesses.	Retrofitting of old public lights to LED lights (ECDSM)	% of budget spent on retrofitting of old public lights to LED lights	Expenditure reports (Consultants and Contractor)	100% expenditure by 30 June 2027 (Actual expenditure divided by the total approved budget) x 100)	None	10%	35%	75%	100%	2%
	Construction of 2km paved road and stormwater drainage in Phathameng/Butbontin	% of budget spent on the construction of 2km paved road and stormwater drainage in Phathameng/Butbontin (Actual expenditure divided by the total approved budget) x 100)	Expenditure reports (Consultants and Contractor)	35% expenditure by 30 June 2027 (Actual expenditure divided by the total approved budget) x 100)	None		10%	20%	35%	2%
	Construction of 2km paved road and stormwater drainage in Phathameng/Butbontin	% of progress on the construction of 2km paved road and stormwater drainage in Phathameng/Butbontin	Progress report signed off by the HoD (Completion certificate or minutes or attendance register of the progress meetings)	35% progress by 30 June 2027	None		10%	20%	35%	2%
TOTAL										20%

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DEPARTMENT: MUNICIPAL MANAGER OFFICE

KEY PERFORMANCE AREA 4 - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/ 2027	COMPARISON WITH 2025/ 2026 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
To enhance the revenue base of the municipality, improved audit outcomes, promote sound financial governance and management	Obtain unqualified audit opinion on the financial statements	Unqualified audit opinion on the 2025/ 2026 Financial Statements	Signed Audit Report of the ACSA.	Obtain Unqualified audit opinion on the 2025 / 2026 Financial Statements	Unqualified audit opinion.	No report for the quarter	No report for the quarter	Submit the unqualified audit report to council.	No report for the quarter	2%
	Reduce the organisational overtime by 10% by 30 June 2027 (2025/ 2026 overtime - 2025/ 2026 overtime) / 2025/2026 overtime x 100	% reduction of the organisational overtime.	Signed detailed report on percentage overtime reduction with comparisons.	Reduce the organisational overtime by 10% by 30 June 2027 (2025/ 2026 overtime - 2025/ 2026 overtime) / 2025/ 2026 overtime x 100	None	No report for the quarter	No report for the quarter	No report for the quarter	Reduce the organisational overtime by 10% by 30 June 2027 (2026/ 2026 overtime - 2025/ 2026 overtime) / 2025/ 2026 overtime x 100	2%
	Review the financial recovery plan and submit to the council for adoption and approval.	Number of financial recovery plan reviewed and submitted to council.	Council resolution adopting and approving the financial recovery plan.	1 financial recovery plan reviewed and submitted to council by 31 March 2027.	1 Financial Recovery Plan reviewed	No report for the quarter	No report for the quarter	1 financial recovery plan reviewed and submitted to council by 31 March 2027.	No report for the quarter	3%
	Spend financial management grant as per DoRA conditions	Percentage spent on financial management grant as per Dora conditions	Signed report on the expenditure percentage of the FMG grant.	100% Spending on FMG as per DoRA conditions (June 2026)	100% of FMG spent	15%	35%	80%	100%	3%
	Compile MFMMA Section 72 Report and submit to relevant stakeholders.	Number of MFMMA section 72 reports submitted to stakeholders.	Proof submission of section 72 to Mayor, provincial and national treasury	1 MFMMA section 72 reports submitted to stakeholders by 25 January 2027.	Section 72 Report submitted to NT and PT	No report for the quarter	No report for the quarter	Compiled section 72 report and submitted to NT and PT	No report for the quarter	3%

Compile the municipal supplementary valuation roll for 2027/2028 financial year	Number of municipal supplementary valuation rolls compiled	Certified municipal supplementary valuation roll.	1 certified supplementary valuation roll by 31 March 2027.	Certified municipal valuation roll.	No input for the quarter	No input for the quarter	1 certified supplementary valuation roll by 31 March 2027.	No input for the quarter		3%
Submit adjustment budget to council.	Number of adjustment budget submitted to council.	Council resolution approving the adjustment budget.	1 Council approved adjustment budget (February 2027)	1 Approved adjustment budget	No input for the quarter	No input for the quarter	1 Council approved adjustment budget (February 2027)	No input for the quarter		2%
Submit the municipal budget to council.	Number of municipal budget submitted to council	Council resolution approving the municipal budget.	1 municipal budget submitted to council.	1 Approved budget	No input for the quarter	No input for the quarter	Table to council the budget for adoption by 30 March 2027.	Table to council the budget for approval by June 2027.		2%
				TOTAL	0	0	0	0	0	20%

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DEPARTMENT: MUNICIPAL MANAGER										
KEY PERFORMANCE AREA 5 - GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2027/ 2026	COMPARISON WITH 2025/ 2026 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
To promote and improve effective linkage between the community, stakeholders and	Develop the annual calendar (Council, EXCO, Sec 80 Comm, Audit Committee, Risk Committee and MPAC) and submit to council for adoption	Number of developed annual calendars of council and committees meetings.	Council resolution approving the annual calendar of council meetings and committees.	1 annual calendar developed and submitted to council for approval by August 2026.	Approved annual calendar of council meetings	1 annual calendar developed and submitted to council for approval by August 2026.	No report to the council	No report to the council	No report to the council	1%
	Implement the council resolutions within the prescribed timeframes.	Percentage of council resolution implemented within the required time frame	Signed report on the implementation of council resolution.	100% of the council resolutions implemented within the required timeframes.	80%	100%	100%	100%	100%	2%
	Convene the ordinary council meetings	Number of ordinary council meetings convened.	Attendance registers of council meetings	4 ordinary council meeting convened per annum	4 ordinary council meetings	1 ordinary council meeting convened per quarter	1 ordinary council meeting convened per quarter	1 ordinary council meeting convened per quarter	1 ordinary council meeting convened per quarter	1%
	Develop service delivery and budget implementation plan and submit to the Mayor for approval.	Number of service delivery and budget implementation plans developed and submitted to the Mayor	Approved service delivery and budget implementation plan	1 service delivery and budget implementation plan developed and submitted to the Mayor by July 2026	Approved 2025/26 SDBIP	1 service delivery and budget implementation plan developed and submitted to the Mayor by July 2026	No report to the council	No report to the council	No report to the council	1%
	Table the Annual report of 2025/ 2026 for adoption by council.	Number of annual reports tabled to council	Council resolution adopting the annual report	1 Annual report tabled to council by January 2027.	2024/2025 Annual Report	No report to the council	No report to the council	1 Annual report tabled to council by January 2027.	No report to the council	1%
	Publish the draft annual report for 21 days on the municipal website	Number on publications for the annual reports on the website	Signed publication of the annual report	1 publication of the annual report on the website by February 2027	1 publication of the draft Annual report	No report to the council	No report to the council	1 publication of the annual report on the website by February 2027	No report to the council	1%
	Convene Oversight Committee to consider the Draft 2025/2026 Annual Report	Number of oversight committees convened to consider the draft annual report	Attendance registers of the oversight committee	1 oversight committee convened to consider the draft annual report.	1 Oversight Report	No report to the council	No report to the council	1 oversight committee convened to consider the draft annual report.	No report to the council	1%
	Table the oversight committee report to council for approval of the 2025/ 2026 annual report.	Number of oversight committee reports tabled to council for approval of the 2025/ 2026 annual report	Council resolution adopting the oversight report	1 oversight committee report tabled to council for approval of the 2025/ 2026 annual report by March 2027.	Approved 2024/2025 Annual report	No report to the council	No report to the council	1 oversight committee report tabled to council for approval of the 2025/2026 annual report by March 2027.	No report to the council	2%
	Table to council the reviewed integrated development plan after consultation with the relevant stakeholders.	Number of reviewed integrated development plans tabled to council.	Council resolution approving the IDP	1 reviewed integrated development plan table to council after consultation with the relevant stakeholders.	Approved 2025/2026 IDP	Table to council the IDP process plan and budget time lines for approval to council.	No report to the council	Table to council the Draft IDP for adoption	Table to Council the Final IDP for Approval	2%

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the municipality to ensure accountability and responsive governance structures.	Review the 3 year internal audit plan based on the risk assessment and submit to the audit committee for approval by 30 June 2027	Number of reviewed 3 year internal audit plan based on the risk assessment and submitted to the audit committee	Approved 3 year internal audit plan.	1 reviewed 3 year internal audit plan based on risk assessment and submitted to the audit committee for approval by 30 June 2027.	Approved 3 year risk based plan	100%			1 reviewed 3 year internal audit plan based on risk assessment and submitted to the audit committee for approval by 30 June 2027	1%
	Implementation of internal audit annual plan for 2026/27	% of internal audits conducted as per the approved internal audit annual plan for 2026/27	Progress report against the approved internal audit annual plan	100% of internal audits conducted as per the approved internal audit annual plan	None	100%	100%	100%	100%	1%

PA

Report to the audit committee on the implementation of the annual internal audit plan and internal audit activities	Number of reports submitted to the audit committee on the implementation of the annual internal audit plan and internal audit activities	Minutes of the audit committee where reports were discussed.	4 quarterly reports submitted to the MM and the Audit committee	4 quarterly reports	1 quarterly reports submitted to the MM and the audit committee.	1 quarterly reports submitted to the MM and the audit committee.	1 quarterly reports submitted to the MM and the audit committee.	1 quarterly reports submitted to the MM and the audit committee.	1 quarterly reports submitted to the MM and the audit committee.	1.0%
Convene Municipal Public Account Committee meetings.	Number of MPAC meetings convened	Attendance registers of MPAC meetings	4 Municipal Public Accounts Committee meetings coordinated.	4 Meetings	1 MPAC meeting held.	1 MPAC meeting held.	1 MPAC meeting held.	1 MPAC meeting held.	1 MPAC meeting held.	1%
Convene the audit committee meetings	Number of audit committee meeting convened	Attendance registers of audit committee meetings.	4 audit committee Meetings (1 per quarter)	5 Meetings	1 Audit Committee convened	1 Audit Committee convened	1 Audit Committee convened	1 Audit Committee convened	1 Audit Committee convened	1.0%
Submit quarterly risk management reports to the audit, risk and performance committee on the implementation of measures in the action plans.	Number of risk management reports submitted to the APRC.	Minutes of the audit committee where risk management reports were discussed.	4 quarterly reports submitted to the audit, risk and performance committee on the implementation of measures in the action plan	None	1 quarterly risk management report submitted to the committees	1 quarterly risk management report submitted to the committees	1 quarterly risk management report submitted to the committees	1 quarterly risk management report submitted to the committees	1 quarterly risk management report submitted to the committees	1.0%
Update municipal Indigent register.	Number updated municipal Indigent register.	Signed municipal Indigent register	100% update of the municipal register captured to the municipal billing for implementation in 2026/2027	1 Updated register					100% update of the municipal register captured to the municipal billing for implementation in 2026/2027	1.0%
Submit consolidated ward committees reports to the Speaker.	Number of quarterly ward committees consolidated reports submitted to the speaker	Proof of consolidated submission to the speaker.	4 quarterly consolidated ward committee reports submitted to the speaker.	Monthly reports have been submitted	1 consolidated ward committee report submitted to the Speaker	1 consolidated ward committee report submitted to the Speaker	1 consolidated ward committee report submitted to the Speaker	1 consolidated ward committee report submitted to the Speaker	1 consolidated ward committee report submitted to the Speaker	1.0%
Convene LLF Meetings	Number of LLF meetings held.	Attendance register of LLF meetings	4 LLF Meetings per annum (1 per quarter)	2 Meetings held	1 LLF meeting held.	1 LLF meeting held.	1 LLF meeting held.	1 LLF meeting held.	1 LLF meeting held.	1.0%
				TOTAL						100%

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DEPARTMENT : CORPORATE SERVICES										
KEY PERFORMANCE AREA 1 - MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2024/2027	COMPARISON WITH 2024/2026 TARGETS	TARGET				
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	WEIGHT
To promote equal job opportunities, inclusion and redress.	Employ people inline with the employment equity targets.	Number of people employed inline with the EE targets.	Appointment letters/ contracts of employment.	2 People from employment equity target employed (newly appointed) by 30 June 2027 in compliance with the municipality's approved employment equity plan	2 people appointed.				2 People from employment equity target employed (newly appointed) by 30 June 2027 in compliance with the municipality's approved employment equity plan	20%
					None	1 meeting held	1 meeting held	1 meeting held	1 meeting held	2%
	Conduct the departmental meetings	Number of departmental meetings conducted.	Attendance registers and minutes of the departmental meeting.	4 departmental meetings						
	Sign and conclude Performance Agreements (PA) of all departmental staff.	Number of performance agreements signed and concluded.	Signed performance agreements	100% of signed performance agreements for all departmental staff by 30 September 2026.	None	100% of signed performance agreements for all departmental staff by 30 September 2026.				2%
	Conduct Mid-Year Performance Evaluations for all departmental staff.	Number of quarterly performance evaluations of all departmental staff.	Signed Mid-year performance evaluations	1 signed mid-year performance evaluations of all departmental Manager.	None			Second quarter Mid-Year evaluations of all departmental Managers.		2%
To enhance responsiveness to citizens's priorities and capabilities of delivery of quality services, quality management and administrative practices										
	Conduct CHASA awareness campaigns to ensure protection of employees.	Number of CHASA awareness campaigns.	Attendance registers and signed reports of awareness campaigns.	4 Quarterly CHASA awareness campaigns conducted	4 Campaigns/ Reports conducted	1 CHASA awareness campaign conducted.	1 CHASA awareness campaign conducted.	1 CHASA awareness campaign conducted.	1 CHASA awareness campaign conducted.	4%
	Conduct health and safety meetings.	Number of health and safety meetings conducted.	Attendance registers and signed reports of health and safety meetings.	4 Quarterly health and safety meetings held.	4 quarterly health and safety meetings	1 health and safety meetings held.	1 health and safety meetings held.	1 health and safety meetings held.	1 health and safety meetings held.	5%
	Develop the work skills plans and submit to the LLE for approval.	Number of work skills plans developed and approved	Approved work skills plan.	1 WSP developed and approved (April 2027)	Approved WSP				1 WSP developed and approved (April 2027)	5%

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DEPARTMENT: CORPORATE SERVICES									
KEY PERFORMANCE AREA 2 - INFRASTRUCTURE DEVELOPMENT AND SERVICE DELIVERY									
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2024/2027	COMPARISON WITH 2024/2026 TARGETS	TARGET			
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
Expenditure, modernisation, access and affordability of our Information and communications infrastructure ensured.	Renewal of Zoom licence for virtual meetings by March 2027	Number of procured licensed Zoom	Proof of renewal certificate for Zoom	Renewal of Zoom licence for virtual meetings by March 2027	None			Renewal of Zoom licence for virtual meetings by March 2027	
	Procure camera visual suite licence by 30 Aug 2026	Number of camera visual suite licences procured	Proof of procurement of camera visual suite licences	Procure camera visual suite licence by 30 Aug 2026	None	Procure camera visual suite licence by 30 Aug 2026			
	Renewal of Firewall licence by 30 June 2027	Number of procured licensed Firewall	Proof of renewal certificate of Firewall licences	Renewal of Firewall licence by 30 June 2027	None				Renewal of Firewall licence by 30 June 2027
	Procure Microsoft Office 365 for active municipal computers and IT infrastructure by 30 September 2026.	Number of procured Microsoft Office 365 for active municipal computers and IT infrastructure	Proof of procurement of MS Office 365 licences	Procure Microsoft Office 365 for active municipal computers and IT infrastructure (110) by 30 September 2026.	None	Procure Microsoft Office 365 for active municipal computers and IT infrastructure (110) by 30 September 2026.			
	Renewal of PDF Adobe licence by 30 Dec 2026	Number of procured licensed PDF-Adobe	Proof of renewal licence for Adobe	Renewal of PDF-Adobe licence by 30 Dec 2026	None		Renewal of PDF-Adobe licence by 30 Dec 2026		
	Renewal anti virus licence to active municipal computers and IT infrastructure by December 2026.	Percentage installation of licensed anti virus to all municipal computers.	Proof of installation of licensed anti virus	100% installation of licensed anti virus to all active municipal computers.	None		100% installation of licensed anti virus to all active municipal computers.		
TOTAL									
									20

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DEPARTMENT: CORPORATE SERVICES											
KEY PERFORMANCE AREA 3 - LOCAL ECONOMIC DEVELOPMENT											
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2025/ 2027	COMPARISON WITH 2025/ 2026 TARGETS	TARGET					WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4		
Create an environment that promotes development of the local economy and facilitates job creation.	Employ locally based unskilled labour in all the capital projects of the Municipality.	% local unskilled labour appointments is local based.	Signed report for unskilled labours in capital projects.	100% of unskilled labour on all the capital projects from the local municipal area	100% of unskilled labour (ongoing)	100%	100%	100%	100%	5%	
						6 FTEs	18 FTEs	30 FTEs	48 FTEs	5%	
						TOTAL					10%

DEPARTMENT: CORPORATE SERVICES										
KEY PERFORMANCE AREA 4 - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/ 2027	COMPARISON WITH 2026/ 2026 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
Develop departmental procurement plans and submit to the Municipal Manager for approval.	Number of developed departmental procurement plan acknowledged by the Municipal manager.	Signed procurement plan acknowledged by the municipal manager	1 developed departmental procurement plan acknowledged by the municipal manager by 30 July 2026	None	1 developed departmental procurement plan acknowledged by the municipal manager by 30 July 2026					1,0%
Reduce the departmental overtime by 10% by 30 June 2027 (2027/ 2026 overtime - 2026/ 2025 overtime) / 2026/ 2025overtime x 100	% reduction of the departmental overtime	Signed detailed report on percentage overtime reduction with comparisons	Reduce the departmental overtime by 5% by 30 June 2027 (2027/ 2026 overtime - 2026/ 2025 overtime) / 2026/ 2025 overtime x 100	None					Reduce the departmental overtime by 5% by 30 June 2027 (2027/ 2025 overtime - 2026/ 2025 overtime) / 2026/ 2025 overtime x 100	1,0%
Compliance with section 75 of MFMA (documents to be placed on the website)	1. The annual and adjustment budgets and all budget related documents. 2. All budget related policies. 3. All performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act. 4. All service delivery agreements. 5. All long term-borrowing contracts. 6. All supply chain management contracts above a prescribed value. 7. All annual report.	List of documents updated on the municipal website	The recent approved documents as per section 75 of the MFMA	Documents have been placed in the municipal website	100%	100%	100%	100%	100%	1%
Perform assets counts on municipal movable assets and submit to CFO	Number of Signed Assets count sheet	Signed assets counts sheets	12 assets counts performed on municipal movable assets and submitted to CFO	12 counts	3 count performed on (June - September)	3 count performed on (October - December)	3 count performed by (January to March)	3 counts performed monthly (April - June)		1,0%
Spending of the training budget on the implementation of the approved work skills plan and other identified trainings	% training budget spent by 30 June 2027	Signed financial systems print out for the sub-vote.	100% training budget spent by 30 June 2027	100%	25%	50%	75%	100%		1,0%
Compile monthly leave report.	Number of monthly leave reports compiled.	Signed monthly leave reports	12 monthly leave reports compiled	12 monthly reports	3 monthly leave reports	3 monthly leave reports	3 monthly leave reports	3 monthly leave reports		1,0%

Prepare directorate's budget for 2027/28 based on the approved IDP	Departmental budget submitted to finance department.	Acknowledgement by the Finance department.	Departmental budget approved as part of the annual budget by 31 May 2027	Budget inputs submitted to Finance				Departmental budget approved as part of the annual budget by 31 May 2027	1.0%
Prepare directorate's adjustment budget for 2026/27 financial year based on the approved mid-year budget and performance assessment.	Departmental adjustment budget submitted to finance department.	Acknowledgement by the Finance department.	Submit the departmental adjustment budget inputs to Finance	None				Submit the departmental adjustment budget inputs to Finance	1.0%
Attend to issues raised and proposed corrective measures by the AGSA.	Percentage of issues raised and proposed corrective measures by the AGSA attended to.	Signed updated audit recovery plan/ report	95% of issues raised and proposed corrective measures by the AGSA attended to	90% of issues attended to.	95%	95%	95%	95%	1.0%
Attend to issues raised and proposed corrective measures by the internal auditors.	Percentage of issues raised and proposed corrective measures by the internal auditors attended to.	Signed updated audit recovery plan/ report	95% of issues raised and proposed corrective measures by the internal auditors attended to	90% of issues attended to.	95%	95%	95%	95%	1.0%
				TOTAL					10.0%

DEPARTMENT : COMPONENT SERVICES

KEY PERFORMANCE AREA 5 - GOOD GOVERNANCE AND PUBLIC PARTICIPATION

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2027/2028	COMPARISON WITH 2023/2024 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER3	QUARTER 4	
Develop the annual calendar (Council, EXCO, Spec 80 Comm, Audit Committee, Risk Committee and MPAC) and submit to council for adoption	Number of developed annual calendars for council and committees meetings	Council resolution approving the annual calendar of council meetings and committees.	1 annual calendar developed and submitted to council for approval by August 2026.	Approved annual calendar of council meetings	1 annual calendar developed and submitted to council for approval by August 2026.					3%
Conduct LLE Meetings	Number of LLE meetings	Attendances register and minutes of LLE meetings	4 LLE Meetings per annum (1 per quarter)	2 Meetings held	1 LLE meeting held.	1 LLE meeting held.	1 LLE meeting held.	1 LLE meeting held.	1 LLE meeting held.	3%
Attend public consultation on the 2027/28 annual budget and IDP	Attendances register for the public consultations.	Attendances register of the public consultations	5 Meetings for public consultation on the 2026/2027 annual Budget and IDP by 31 May 2027	4 meetings					5 meetings held by 31 May 2027	4%
Prepare reports on implementation of a compliance checklist pertaining to key legislation requirements for the department	Number of progress reports on the implementation of a compliance checklist.	Signed updated compliance checklist	4 quarterly reports on the implementation of the compliance Checklist.	4 reports.	1 quarterly report on the implementation of the compliance checklist	1 quarterly report on the implementation of the compliance checklist	1 quarterly report on the implementation of the compliance checklist	1 quarterly report on the implementation of the compliance checklist	1 quarterly report on the implementation of the compliance checklist	5%

To promote and improve effective
Public Participation the community

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1. Prepare consolidated ward committee reports to stakeholders and the municipality to ensure accountability and responsive governance structures.									
Prepare consolidated ward committee reports.	Number of quarterly ward consolidated reports	Signed quarterly consolidated reports.	4 quarterly consolidated ward committee reports.	4 reports.	1 consolidated ward committee report	1 consolidated ward committee report	1 consolidated ward committee report	1 consolidated ward committee report	2
Develop ward operational plan and submit to provincial CoGTA	Number of ward operational plan developed and distributed to provincial CoGTA	Ward operational plan and proof of submission to provincial CoGTA	1 ward operational plan developed and submitted by 31 March 2027.	None	1 consolidated ward committee report	1 consolidated ward committee report	1 ward operational plan developed and submitted.	1 consolidated ward committee report	1
Distribute the council resolutions to all the relevant officials for implementation	% distribution of the council resolutions to all relevant officials	Acknowledgement of receipts by relevant officials	100% council resolutions distributed	100%	100%	100%	100%	100%	5
Implement the council resolutions within the prescribed timeframes.	Percentage of council resolution implemented within the required time frame	Updated council resolution registers.	100% of the council resolutions implemented within the required timeframes.	99%	100%	100%	100%	100%	3%
Prepare reports on implementation of the risk management action plans	Number reports on the implementation of the risk management action plans	Signed reports on the implementation of risk management action plans.	12 reports on the implementation of the risk management action plans	12 reports	3 monthly reports on the implementation of the risk management action plans.	3 monthly reports on the implementation of the risk management action plans.	3 monthly reports on the implementation of the risk management action plans.	3 monthly reports on the implementation of the risk management action plans.	4
				TOTAL					30

DEPARTMENT : TECHNICAL SERVICES										
KEY PERFORMANCE AREA 1 - MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/ 2027	COMPARISON WITH 2025/ 2026 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
To enhance responsiveness to client's priorities and capabilities of delivery of quality services, quality management and administrative practices	Conduct the departmental meetings	Number of departmental meetings conducted.	Attendance registers and minutes of the departmental meeting.	4 Quarterly departmental meetings	4 Meetings held	1 meeting held	1 meeting held	1 meeting held	1 meeting held	2%
	Capacitate employees in line with the approved skills programmes by LGSETA and Municipal Training Budget.	Number of employees capacitated in terms of the approved skills programmes by LGSETA and Municipal Training Budget.	Signed report on capacitation of employees.	2 employees capacitated as per the approved skills programmes by LGSETA and Municipal Budget by 30 June 2027.	None	Not capacitated	Not capacitated	Not capacitated	2 employees capacitated as per the approved skills programmes by LGSETA and Municipal Training Budget by 30 June 2027.	2%
	Sign and conclude Performance Agreements (PA) of all departmental staff.	Number of performance agreements signed and concluded	Signed performance agreements	100% of signed performance agreements for all departmental staff by 30 September 2026.	None	100% of signed performance agreements for all departmental staff by 30 September 2026.	100% of signed performance agreements for all departmental staff by 30 September 2026.	100% of signed performance agreements for all departmental staff by 30 September 2026.	100% of signed performance agreements for all departmental staff by 30 September 2026.	2%
	Conduct Mid-Year Performance Evaluations for all departmental staff.	Number of quarterly performance evaluations of all departmental staff.	Signed Mid-year performance evaluations	1 signed mid-year performance evaluations of all departmental Manager.	None	Not signed for the quarter	Not signed for the quarter	Second quarter Mid-Year evaluations of all departmental Managers.	Not signed for the quarter	2%
	Prepare monthly Performance report and submit to municipal Manager	Number of performance reports submitted to the municipal manager.	Copies of signed performance reports acknowledged by the municipal manager.	12 monthly performance reports prepared and submitted to Municipal manager.	12 monthly reports	3 performance reports (Jul - Sep)	3 performance reports (Oct - Dec)	3 performance reports (Jan - Mar)	3 performance reports (Apr - Jun)	2%
				TOTAL						10%
DEPARTMENT: TECHNICAL SERVICES										
KEY PERFORMANCE AREA 2 - INFRASTRUCTURE DEVELOPMENT AND SERVICE DELIVERY										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/ 2027	COMPARISON WITH 2025/ 2026 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	

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Limit water network losses to less than 15% by 30 June 2027 (Difference between water supplied and water billed) / (number of kilolitres water purchased - number of kilolitres water sold) / number of kilolitres water purchased x 100) in both towns.	% water losses reported.	Submit detailed report on water losses.	Water losses limited to 15%	15% water losses.	Water losses limited to 15%	15%	Water losses limited to 15%	Water losses limited to 15%	Water losses limited to 15%	2%

2

To ensure access to clean, quality and sustainable water services to households, public facilities and businesses.	Provide households with access to clean, quality and sustainable water services	% of all households with access to clean, quality and sustainable water services (number of households with access/ total number of households x 100).	Signed report that 85% of the households have been provided with access to water (Number of households with access to water/total number of households)	85% of households supplied with clean, quality and sustainable water services	90% of formalised households supplied with clean, quality and sustainable water services	85% of households supplied with clean, quality and sustainable water services	85% of households supplied with clean, quality and sustainable water services	85% of households supplied with clean, quality and sustainable water services	85% of households supplied with clean, quality and sustainable water services	2%
	Provide public facilities and businesses with access to clean, quality and sustainable water services	% of all public facilities and businesses with access to clean, quality and sustainable water services (number of public facilities and businesses with access/ total number of public facilities and businesses x 100).	Signed report that 100% of the Public facilities and businesses have been provided with water	100% of public facilities and businesses supplied with clean, quality and sustainable water services	100% of public facilities and businesses supplied with clean, quality and sustainable water services	100% of public facilities and businesses supplied with clean, quality and sustainable water services	100% of public facilities and businesses supplied with clean, quality and sustainable water services	100% of public facilities and businesses supplied with clean, quality and sustainable water services	100% of public facilities and businesses supplied with clean, quality and sustainable water services	2%
	Conduct water and environmental awareness campaigns	Number of water and environmental awareness campaigns conducted	Attendance registers of awareness campaigns conducted	4 Water and Environmental awareness campaigns conducted	None				4 Water and Environmental awareness campaigns conducted	2%
	Rehabilitation and construction at existing sports facilities in Tlokweng / Hoopstad (Phase 5)	% of budget spent on the rehabilitation of existing sports facilities in Tlokweng / Hoopstad Phase 5 (Actual expenditure divided by the total approved budget) x 100)	Expenditure reports (Consultants and Contractor)	85% expenditure by 30 September 2026 (Actual expenditure divided by the total approved budget) x 100)	100% expenditure by 30 June 2026 (Actual expenditure divided by the total approved budget) x 100)	95% / 95% should be set as target because of the retention withheld				1%
	Rehabilitation and construction at existing sports facilities in Tlokweng / Hoopstad (Phase 5)	% of progress on the rehabilitation and construction at existing sports facilities in Tlokweng / Hoopstad (Phase 5)	Progress report signed off by the HOD (Completion certificate or minutes or attendance register of the progress meetings)	100% progress by 30 September 2026	100% progress by 30 June 2026	100%				1%
Promote effective and efficient sport and recreation development	Upgrading of the stadium Phase 2 in Phahameng / Butlerton Athletic track)	% of budget spent on the upgrading of the stadium Phase 2 in Phahameng / Butlerton Athletic track (Actual expenditure divided by the total approved budget) x 100)	Expenditure reports (Consultants and Contractor)	95% expenditure by 30 June 2027 (Actual expenditure divided by the total approved budget) x 100)	None	25%	50%	75%	95%	2%
	Upgrading of the stadium Phase 2 in Phahameng / Butlerton Athletic track)	% of progress on the upgrading of the stadium Phase 2 in Phahameng / Butlerton Athletic track)	Progress report signed off by the HOD (Completion certificate or minutes or attendance register of the progress meetings)	100% progress by 30 June 2027	None	25%	50%	75%	100%	2%

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To ensure access to safe and sustainable sanitation services to households, public facilities and households.	Provide households with access to safe and sustainable sanitation services.	% of all households with access to safe and sustainable sanitation services (number of households with access / total number of households x 100).	Signed report that 90% of the households have been provided with sanitation services (number of household with access / total number of households x 100).	90% of all households with access to safe and sustainable sanitation services	90% of all households with access to safe and sustainable sanitation services	90% of all households with access to safe and sustainable sanitation services
Provide public facilities and businesses with access to safe and sustainable sanitation services.	% of all public facilities and businesses with access to safe and sustainable sanitation services (number of public facilities and businesses with access / total number of public facilities and businesses x 100)	Signed report that 100% of the public facilities and businesses have been provided with sanitation services	100% of all public facilities and businesses with access to safe and sustainable sanitation services	100% of all public facilities and businesses with access to safe and sustainable sanitation services	100% of all public facilities and businesses with access to safe and sustainable sanitation services	100% of all public facilities and businesses with access to safe and sustainable sanitation services
Retrofitting of 6 sewer pump stations and installations of inline grinders and repairs to waste water treatment plant in Hoopstad and Tlkwana	% of budget spent on the retrofitting of 6 sewer pump stations and installations of inline grinders and repairs to waste water treatment plant in Hoopstad and Tlkwana (Actual expenditure divided by the total approved budget) x 100	Progress report signed off by the HoD (Completion certificate or minutes or attendance register of the progress meetings)	95% expenditure by 30 June 2027 (Actual expenditure divided by the total approved budget) x 100	40% of the budget by 30 June 2026	50%	70%
Retrofitting of 6 sewer pump stations and installations of inline grinders and repairs to waste water treatment plant in Hoopstad and Tlkwana	% of progress on the retrofitting of 6 sewer pump stations and installations of inline grinders and repairs to waste water treatment plant in Hoopstad and Tlkwana	Progress report signed off by the HoD (Completion certificate or minutes or attendance register of the progress meetings)	100% progress by 30 June 2027	20% progress by 30 June 2026	50%	70%
Replacement of old asbestos pipeline and accompanying appurtenances in Bulilthen (Phase 1)	% of budget spent on the replacement of old asbestos pipeline and accompanying appurtenances in Bulilthen (Actual expenditure divided by the total approved budget) x 100	Expenditure reports (Consultants and Contractor)	50% expenditure by 30 June 2027 (Actual expenditure divided by the total approved budget) x 100	None	7%	30%
Replacement of old asbestos pipeline and accompanying appurtenances in Bulilthen	% of progress on the replacement of old asbestos pipeline and accompanying appurtenances in Bulilthen	Progress report signed off by the HoD (Completion certificate or minutes or attendance register of the progress meetings)	50% progress by 30 June 2027	None	7%	30%
Design development for the replacement of old asbestos pipeline and accompanying appurtenances in Hoopstad	% of budget spent on the replacement of old asbestos pipeline and accompanying appurtenances in Hoopstad (Actual expenditure divided by the total approved budget) x 100	Expenditure reports (Consultants and Contractor)	100% expenditure by 30 June 2027 (Actual expenditure divided by the total approved budget) x 100	None	25%	50%
Design development for the replacement of old asbestos pipeline and accompanying appurtenances in Hoopstad	% of progress on the design development for the replacement of old asbestos pipeline and accompanying appurtenances in Hoopstad	Design report signed off by the HoD	100% progress by 30 June 2027	None	25%	50%

	Provide households in Bultenton and Hoopstad towns with access to electricity services.	% households in Bultenton and Hoopstad towns with access to electricity services (number of households with access/total number of households in Bultenton and Hoopstad).	Signed report that 90% of the households, public facilities and businesses have been provided with electricity services in Bultenton and Hoopstad.	90% households in Bultenton and Hoopstad towns with access to electricity services.	90% formalized households in Bultenton and Hoopstad towns with access to electricity services.	90% households in Bultenton and Hoopstad towns with access to electricity services.	90% households in Bultenton and Hoopstad towns with access to electricity services.	90% households in Bultenton and Hoopstad towns with access to electricity services.	90% households in Bultenton and Hoopstad towns with access to electricity services.	2%
To ensure provision of sustainable electricity services to all household, public facilities and businesses.	Provide public facilities and businesses in Bultenton and Hoopstad towns with access to electricity services.	% public facilities and businesses in Bultenton and Hoopstad towns with access to electricity services (number of public facilities and businesses with access/total number of public facilities and businesses in Bultenton and Hoopstad).	Signed report that 100% of the public facilities and businesses have been provided with electricity services in Bultenton and Hoopstad.	100% public facilities and businesses in Bultenton and Hoopstad towns with access to electricity services.	90% formalized public facilities and businesses in Bultenton and Hoopstad towns with access to electricity services.	100% public facilities and businesses in Bultenton and Hoopstad towns with access to electricity services.	100% public facilities and businesses in Bultenton and Hoopstad towns with access to electricity services.	100% public facilities and businesses in Bultenton and Hoopstad towns with access to electricity services.	100% public facilities and businesses in Bultenton and Hoopstad towns with access to electricity services.	2%

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To ensure accessible road infrastructure and increased life span through proper construction and maintenance of roads and storm water drainages.

Limit electricity losses to less than 15% by 30 June 2027 (number of electricity units purchased - number of electricity units sold/ number of electricity units purchased) x 100	% electricity losses.	Signed detailed report on electricity losses.	Limit electricity losses to less than 15% by 30 June 2027 (number of electricity units purchased - number of electricity units sold/ number of electricity units purchased) x 100	15% electricity losses	Electricity loss limited to 15%	Electricity loss limited to 15%	Electricity loss limited to 15%	Electricity loss limited to 15%	3%
Filling of potholes in Bultfontein and Hoopstad	Number of potholes filled in Bultfontein and Hoopstad	Signed Monthly reports (supported by dated pictures/photos)	200 potholes filled/cleared in Bultfontein and Hoopstad	None	100% of the roads in Bultfontein and Hoopstad are paved	100% of the roads in Bultfontein and Hoopstad are paved	100% filled in potholes in Bultfontein and Hoopstad	100 filled in potholes in Bultfontein and Hoopstad	1%
Grading of 6 km roads in Bultfontein and Hoopstad	% of roads graded (km) in Bultfontein and Hoopstad	Signed Monthly reports (supported by dated pictures/photos)	100% (6 KM) of roads graded in Bultfontein and Hoopstad	None	100% of the roads in Bultfontein and Hoopstad are paved	100% of the roads in Bultfontein and Hoopstad are paved	2 KM graded in Bultfontein and Hoopstad	4KM graded in Bultfontein and Hoopstad	1%
Cleaning 6 Storm Water channels in Bultfontein and Hoopstad	Number of storm water channels cleaned in Bultfontein and Hoopstad	Signed Monthly reports (supported by dated pictures/photos)	10 cleaned storm water channels in Bultfontein and Hoopstad	None	2 cleaned storm water channels	2 cleaned storm water channels	2 cleaned storm water channels	4 cleaned storm water channels	1%
Reinstalling of old public lights to LED lights (EEDSM)	% of progress on retooling of old public lights to LED lights	Progress report signed off by the HOJ (Completion certificate or minutes or attendance register of the progress meetings)	100% progress by 30 June 2027	None	10%	35%	75%	100%	1%
Reinstalling of old public lights to LED lights (EEDSM)	% of budget spent on retooling of old public lights to LED lights	Expenditure reports (Consultants and Contractor)	100% expenditure by 30 June 2027 (Actual expenditure divided by the total approved budget) x 100)	None	10%	35%	75%	100%	1%
Construction of 2km paved road and stormwater drainage in Phahameng/Bultfontein	% of budget spent on the construction of 2km paved road and stormwater drainage in Phahameng/Bultfontein (Actual expenditure divided by the total approved budget) x 100)	Expenditure reports (Consultants and Contractor)	35% expenditure by 30 June 2027 (Actual expenditure divided by the total approved budget) x 100)	None	10%	10%	20%	35%	1%
Construction of 2km paved road and stormwater drainage in Phahameng/Bultfontein	% of progress on the construction of 2km paved road and stormwater drainage in Phahameng/Bultfontein	Progress report signed off by the HOJ (Completion certificate or minutes or attendance register of the progress meetings)	35% progress by 30 June 2027	None	10%	10%	20%	35%	1%

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To ensure accessible road infrastructure and increased life span through proper construction and maintenance of roads and storm water drainages.	Replacement of 10 damaged road signs in Bulitonien and Hoopstad	Number of Road signs replaced in Bulitonien and Hoopstad	Signed Monthly reports (supported by dated pictures/photos)	10 damaged road signs replaced in Bulitonien and Hoopstad	None				4 damaged road signs replaced in Bulitonien and Hoopstad	6 damaged road signs replaced in Bulitonien and Hoopstad	1%
	Rehabilitation of tar surfaces to segmented paving blocks in Bulitonien and Hoopstad	% of paved surface (Metre square) in Bulitonien and Hoopstad	Signed Monthly reports (supported by dated pictures/photos)	200 metre squared paved area in Bulitonien and Hoopstad	None				100 metre squared paved area in Bulitonien and Hoopstad	100 metre squared paved area in Bulitonien and Hoopstad	1%
To ensure the provision of facilities that are adequate to treat, recover & dispose waste in a manner consistent with applicable regulations	Submit waste quantities report to national Waste Information System for both landfill sites.	Number of reports submitted to NWIS	Proof of submission to NWIS	12 Reports submitted to the National Waste Information system (July 25- June 27)	12 reports	3 Monthly reports submitted to NWIS	3 Monthly reports submitted to NWIS	3 Monthly reports submitted to NWIS	3 Monthly reports submitted to NWIS	3 Monthly reports submitted to NWIS	1%
	Review the Integrated Waste Management Plan and submit to council for approval.	Number of IWMP reviewed and submitted to council.	Council resolution approving the reviewed IWMP	1 Annual Review of Integrated Waste Management Plan and submitted to council for approval.	Approved IWMP					1 Annual Review of Integrated Waste Management Plan and submitted to council for approval.	1%
To ensure access to regular and sustainable refuse removal services to all household, public facilities and businesses	Clean the municipal recreational parks.	Number of municipal recreational parks cleaned.	Proof that 1 recreational park was cleaned at least once every quarter (signed report, Photos, supervisors report and attendance registers)	1 municipal recreational park cleaned.	1 municipal and recreational park	1 municipal recreational park cleaned.	1 municipal recreational park cleaned.	1 municipal recreational park cleaned.	1 municipal recreational park cleaned.	1 municipal recreational park cleaned.	1%
	Clean municipal cemeteries.	Number of municipal cemeteries cleaned.	Proof that 4 municipal cemeteries were cleaned at least 2 per semester (signed report, Pictures, supervisors report and attendance registers)	4 municipal cemeteries cleaned.	4 cemeteries		2 municipal cemeteries cleaned.			2 municipal cemeteries cleaned.	1%
	Clean municipal open spaces.	Number of municipal open spaces cleaned.	Proof that 5 open spaces were cleaned at least once every semester (signed report, Pictures, supervisors report and attendance registers)	5 clean municipal open spaces.	5 open spaces		5 municipal open spaces cleaned.			5 municipal open spaces cleaned.	1%
	Clean municipal stadiums.	Number of municipal stadiums cleaned.	Proof that 4 municipal stadiums were cleaned at least once every quarter (signed report, Photos, supervisors report and attendance registers)	4 municipal stadiums cleaned per quarter.	4 stadiums	4 municipal stadiums cleaned.	4 municipal stadiums cleaned.	4 municipal stadiums cleaned.	4 municipal stadiums cleaned.	4 municipal stadiums cleaned.	1%

[illegible]

DEPARTMENT: TECHNICAL SERVICES									
KEY PERFORMANCE AREA 3 - LOCAL ECONOMIC DEVELOPMENT									
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/2027	COMPARISON WITH 2025/2026 TARGETS	TARGET			
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
									WEIGHT
Create an environment that promotes development of the local economy and facilitates job creation.	Employ locally based unskilled labour in all the capital projects of the Municipality.	% local unskilled labour appointments is local based.	Signed report for unskilled labours in capital projects.	100% of unskilled labour on all the capital projects from the local municipal area	100% of unskilled labour (ongoing)	100%	100%	100%	100%
	Create Full Time Equivalent (FTE) through government expenditure with EPWP grant by 30 June 2027	Number of FTE created.	Signed report for FTEs created.	48 Full Time Equivalent created by 30 June 2027	100	6 FTEs	18 FTEs	30 FTEs	48 FTEs
					TOTAL				10

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DEPARTMENT - TECHNICAL SERVICES
KEY PERFORMANCE AREA 4 - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026	COMPARISON WITH 2025 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
	Prepare directorate's budget for 2027/28 based on the approved IDP	Departmental budget submitted to finance department.	Acknowledgement by finance department	Departmental budget approved as part of the annual budget by 30 June 2027	Budget inputs submitted to Finance	1 developed departmental procurement plan acknowledged by the municipal manager by 30 July 2026	1 developed departmental procurement plan acknowledged by the municipal manager by 30 July 2026	Submit the departmental adjustment budget inputs to Finance	Departmental budget approved as part of the annual budget by 31 May 2027	2%
	Prepare directorate's adjustment budget for 2026/27 financial year based on the approved mid-year budget and performance assessment.	Departmental adjustment budget submitted to finance department.	Acknowledgement by finance department	Department adjustment budget approved as part of the municipal adjustment budget by February 2027	Budget inputs submitted to Finance	1 developed departmental procurement plan acknowledged by the municipal manager by 30 July 2026	1 developed departmental procurement plan acknowledged by the municipal manager by 30 July 2026			2%
	Develop departmental procurement plans and submit to the Municipal Manager for approval.	Number of developed departmental procurement plan acknowledged by the Municipal Manager.	Signed procurement plan acknowledged by the municipal manager	1 developed departmental procurement plan acknowledged by the municipal manager by 30 July 2026	1 developed procurement plan	1 developed departmental procurement plan acknowledged by the municipal manager by 30 July 2026	1 developed departmental procurement plan acknowledged by the municipal manager by 30 July 2026			2%
	Reduce the departmental overtime by 5% by 30 June 2027 (2027/2026 overtime - 2026/2025 overtime) / 2026/2025 overtime x 100	% reduction of the departmental overtime	Signed detailed report on percentage overtime reduction with comparisons.	Reduce the departmental overtime by 5% by 30 June 2027 (2027/2026 overtime - 2026/2025 overtime) / 2026/2025 overtime x 100					Reduce the departmental overtime by 5% by 30 June 2027 (2027/2026 overtime - 2026/2025 overtime) / 2026/2025 overtime x 100	2%
	Submit D-forms to NERSA	Number of D-forms submitted to NERSA	Proof of submission to NERSA	1 D-forms submitted to NERSA by October 2026	Submitted D-Forms		D-forms submitted to NERSA by October 2026			2%
	Perform assets counts on municipal movable assets and submit to CFO	Number of Signed Assets count.	Signed assets counts sheets	12 counts performed on municipal movable assets and submission to CFO	12 counts performed.	3 count performed on (June - September)	3 count performed on (October - December)	3 count performed by (January to March)	3 counts performed monthly (April - June)	2%
	Perform conditional assessments on municipal infrastructure assets and yellow fleet	Number of conditional assessments conducted	Signed conditional assessment concluded.	1 Conditional assessment performed on all vehicles and infrastructure assets by 30 June 2027	1 conditional assessment.				1 Conditional assessment performed on all vehicles and infrastructure assets by 30 June 2027	2%
	Perform inventory counts (Game, diesel, water, stores)	Number of inventory counts	Signed inventory counts.	12 monthly inventory counts (Game, diesel, water, stores) (3 per quarter)	12 Counts conducted	3 monthly updated inventory counts register	3 monthly updated inventory counts register	3 monthly updated inventory counts register	3 monthly updated inventory counts register	2%
	Submit EPWP reports to CoGTA	Number of EPWP reports submitted to CoGTA	Proof of submission to DPW	12 EPWP reports prepared & submitted (3 per quarter) to DPW	12 Reports submitted	3 EPWP reports prepared and submitted to DPW	3 EPWP reports prepared and submitted to DPW	3 EPWP reports prepared and submitted to DPW	3 EPWP reports prepared and submitted to DPW	20%

To enhance the revenue base of the municipality, improved audit outcomes, provide sound financial governance and management.

Submit MIG reports to CoGTA	Number of MIG reports submitted to CoGTA	Proof of submission to CoGTA	12 MIG reports prepared & submitted (3 per quarter)	12 Reports submitted	3 MIG expenditure reports to CoGTA	3 MIG expenditure reports to CoGTA	3 MIG expenditure reports to CoGTA	3 MIG expenditure reports to CoGTA	20%
Submit WSIG reports to DMS	Number of WSIG reports submitted to DMS	Proof of submission to DMS	12 WSIG reports prepared & submitted (3 per quarter)	12 Reports submitted	3 WSIG expenditure reports to DMS	3 WSIG expenditure reports to DMS	3 WSIG expenditure reports to DMS	3 WSIG expenditure reports to DMS	2%
Report spending to National Treasury on infrastructure grant	Proof of submission of MIG reports to National Treasury	Proof of submission to National Treasury	12 MIG reports submitted to National Treasury	12 reports submitted	3 monthly reports submitted to National Treasury	3 monthly reports submitted to National Treasury	3 monthly reports submitted to National Treasury	3 monthly reports submitted to National Treasury	1%
Prepare month reconciliations on EPWP, RBG, WSIG and MIG infrastructure grants and submit to the CFO	Number of reconciliations submitted to CFO	Acknowledgement by finance department	12 reconciliations submitted on infrastructure grants to the CFO	12 reconciliation submitted on infrastructure grants	3 reconciliations submitted to the CFO	3 reconciliations submitted to the CFO	3 reconciliations submitted to the CFO	3 reconciliations submitted to the CFO	2%
TOTAL									25%

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DEPARTMENT : TECHNICAL SERVICES										
KEY PERFORMANCE AREA 3 - GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/2027	COMPARISON WITH 2026/2025 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
To promote and improve effective linkage between the community, stakeholders and the municipality to ensure accountability and responsive governance structures.	Attend public consultation on the 2027/2028 annual budget and IDP	Attendance register for the public consultations.	Attendance register of the public consultations	5 Meetings for public consultation on the 2027/2028 annual Budget and IDP by 31 May 2027	4 meetings					0.5%
	Prepare reports on implementation of a compliance checklist pertaining to key legislation requirements for the department	Number of progress reports on the implementation of a compliance checklist.	Signed progress reports on the implementation of the compliance checklist.	4 quarterly reports on the implementation of the compliance checklist.	4 reports	1 quarterly report on the implementation of the compliance checklist	1 quarterly report on the implementation of the compliance checklist	1 quarterly report on the implementation of the compliance checklist	1 quarterly report on the implementation of the compliance checklist	0.5%
	Implement the council resolutions within the prescribed timeframes.	Percentage of council resolution implemented within the required time frame	Report on the implementation of council resolution.	100% of the council resolutions implemented within the required timeframes.	80%	100%	100%	100%	100%	0.5%
	Attend to issues raised and proposed corrective measures by the AGSA.	Percentage of issues raised and proposed corrective measures by the AGSA attended to.	Signed updated audit recovery plan report	95% of issues raised and proposed corrective measures by the AGSA attended to	90% of issues attended to.	95% of issues raised and proposed corrective measures by the AGSA attended to	95% of issues raised and proposed corrective measures by the AGSA attended to	95% of issues raised and proposed corrective measures by the AGSA attended to	95% of issues raised and proposed corrective measures by the AGSA attended to	1%
	Attend to issues raised and proposed corrective measures by the Internal auditors.	Percentage of issues raised and proposed corrective measures by the Internal auditors attended to.	Signed updated audit recovery plan report	95% of issues raised and proposed corrective measures by the Internal auditors attended to	90% of issues attended to.	95% of issues raised and proposed corrective measures by the Internal auditors attended to	95% of issues raised and proposed corrective measures by the Internal auditors attended to	95% of issues raised and proposed corrective measures by the Internal auditors attended to	95% of issues raised and proposed corrective measures by the Internal auditors attended to	1%
	Prepare reports on implementation of the risk management action plans	Prepare reports on implementation of the risk management action plans	Signed reports on the implementation of risk management actions.	Prepare reports on implementation of the risk management action plans	Prepare reports on implementation of the risk management action plans	Prepare reports on implementation of the risk management action plans	Prepare reports on implementation of the risk management action plans	Prepare reports on implementation of the risk management action plans	Prepare reports on implementation of the risk management action plans	0.5%
	Develop all Service Level Agreements with the appointed service providers for capital projects and submit to the municipal manager for signatures.	Number of services level agreements developed and submitted to the municipal manager for approval.	Signed service level agreements with service providers.	Service level agreements developed and submitted to the municipal manager for approval by 30 June 2026.	Signed service level agreements.					1.00%
TOTAL										5%

To ensure provision of free electricity to indigent household.	Provide registered indigent households with free basic electricity.	% of registered indigent households provided with free basic electricity.	List of registered indigent households and system generated indicating number of households provided with free basic water	100% of registered indigent households provided with free basic electricity (3808 registered households)	4337 registered households to be provided with free access to Electricity.	100% of registered indigent households provided with free basic electricity (3808 registered households)	100% of registered indigent households provided with free basic electricity (3808 registered households)	100% of registered indigent households provided with free basic electricity (3808 registered households)	100% of registered indigent households provided with free basic electricity (3808 registered households)	5%
To ensure free access to safe and sustainable sanitation services to indigent households.	Provide registered indigent households with free basic sanitation	% of registered indigent households provided with free basic sanitation.	List of registered indigent households and system generated indicating number of households provided with free basic water	100% of registered indigent households provided with free basic sanitation (3385 registered households)	4337 registered households to be provided with free access to sanitation.	100% of registered indigent households provided with free basic sanitation (3385 registered households)	100% of registered indigent households provided with free basic sanitation (3385 registered households)	100% of registered indigent households provided with free basic sanitation (3385 registered households)	100% of registered indigent households provided with free basic sanitation (3385 registered households)	5%
To ensure free access to regular and sustainable refuse removal services to indigent household	provide registered indigent households with free basic refuse removal.	% registered indigent households provided with free basic refuse removal.	List of registered indigent households and system generated indicating number of households provided with free basic water	100% registered indigent households provided with free basic refuse removal (3385 registered households)	4337 registered households to be provided with free access to refuse removal.	100% registered indigent households provided with free basic refuse removal (3385 registered households)	100% registered indigent households provided with free basic refuse removal (3385 registered households)	100% registered indigent households provided with free basic refuse removal (3385 registered households)	100% registered indigent households provided with free basic refuse removal (3385 registered households)	5%
					TOTAL	0%	0%	0%	0%	30%

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DEPARTMENT: FINANCE										
KEY PERFORMANCE AREA 3 - LOCAL ECONOMIC DEVELOPMENT										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/ 2027	COMPARISON WITH 2026/ 2025 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
Create an environment that promotes development of the local economy and facilitate job creation.	Appropriate funds for local economic development in the 2026/ 2027 Medium term revenue and expenditure framework.	Funds allocated for local economic development for 2026/ 2027 financial year.	Budget extract for the local economic development sub vote approved by council.	R30 000 allocated for local economic development for 2026/2027 financial year in the Medium term revenue and expenditure framework	R30 000 allocated for local economic development for 2025/ 2026 Financial year in the Medium term revenue and expenditure framework	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	10%
				TOTAL		0%	0%	0%	0%	10%
DEPARTMENT: FINANCE										
KEY PERFORMANCE AREA 4 - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/ 2027	COMPARISON WITH 2025/ 2026 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
Review budget related policies and submit to council for approval.	Number of budgeted related policies submitted to council.	Proof of submission of budget related policies to council/ council resolution approving the budget related policies.	10 Budget related policies submitted to the council by 31 May 2027	10 Policies approved with the budget	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	10 Budget related policies submitted to the council by 31 May 2027	1%
Develop the schedule of budget timelines and IDP process plan and submit to council for approval.	Number of schedules of budget timelines and IDP process plan submitted to council for approval	Proof of submission of budget timelines to council/ council resolution approving the budget timelines and IDP process plan.	1 Schedule of budget timelines and IDP process plan submitted to council for approval by 30 August 2026.	Schedule prepared with the Process Plan - Approved August 2025	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	1%
Compile consolidated municipal budget and submit to council for approval.	Number of municipal budgets submitted to council for approval	Proof of submission of municipal budget to council/ council resolution approving the budget.	1 compiled and consolidated municipal budget submitted to council for approval.	Approved budget	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	1 compiled and consolidated municipal budget submitted to council for approval.	1%
Compile consolidated municipal adjustment budget and submit to council for approval	Number of municipal adjustment budgets submitted for approval	Proof of submission of adjustment budget to council/ council resolution approving the adjustment budget.	Compiled and consolidated municipal Adjustment budget 28 February 2027.	Approved budget	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	1%
Update municipal indigent register.	% Update of the municipal indigent register.	Signed updated municipal indigent register.	100% update of the municipal indigent register captured to the municipal billing system for implementation in 2027/ 2028	1 Updated register	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	100% update of the municipal indigent register captured to the municipal billing system for implementation in 2027/ 2028	2%
Develop departmental procurement plans and submit to the Municipal Manager for approval.	Number of developed departmental procurement plan acknowledged by the Municipal manager.	Signed procurement plan acknowledged by the municipal manager	1 developed departmental procurement plan acknowledged by the municipal manager by 30 July 2026	None	1 developed departmental procurement plan acknowledged by the municipal manager by 30 July 2026	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	100% of the budget for the quarter	1%

Reduce the departmental overtime by 5% by 30 June 2027 (2027/2028 overtime - 2026/2025 overtime) / 2026/2025 overtime x 100	% reduction of the departmental overtime	Signed detailed report on percentage overtime reduction with comparisons.	Reduce the departmental overtime by 5% by 30 June 2027 (2027/2028 overtime - 2026/2025 overtime) / 2026/2025 overtime x 100	None	No report for the quarter	No report for the quarter	No report for the quarter	Reduce the departmental overtime by 5% by 30 June 2027 (2027/2028 overtime - 2026/2025 overtime) / 2026/2025 overtime x 100	2.0%
Compile the supplementary valuation roll for 2027/2028 financial year	Number of supplementary valuation rolls compiled	Certified supplementary roll	1 certified supplementary roll by 30 June 2027	Certified municipal supplementary valuation roll	No report for the quarter	No report for the quarter	No report for the quarter	1 certified supplementary valuation roll by 30 June 2027	2%
Issue monthly consumer accounts to all registered consumers of municipal services	% of issuing of monthly consumer accounts to all registered consumers	Proof of issuing of municipal accounts to all registered consumers.	100% of issuing of monthly consumer accounts	100%	100% of issuing of monthly consumer accounts	100% of issuing of monthly consumer accounts	100% of issuing of monthly consumer accounts	100% of issuing of monthly consumer accounts	1%
Submit D-forms to NERSA	Number of D-forms submitted to NERSA	Proof of submission of D-forms to NERSA	1 D-forms submitted to NERSA by October 2026	Submitted D-forms	No report for the quarter	1 D-forms submitted to NERSA by October 2026	No report for the quarter	No report for the quarter	1%
Submit the Financial Management Grant activity plan to National Treasury	Number of financial management grant activity plans submitted to National Treasury.	Proof of submission of FMG activity plan to National Treasury	1 financial management grant activity plan submitted to National Treasury by 31 March 2027.	Submitted FMG to NT	No report for the quarter	No report for the quarter	No report for the quarter	No report for the quarter	1%
Update conditional grants register.	Number of conditional grants registers updated.	Signed updated conditional grants registers	12 monthly updated conditional grants registers	Register updated monthly	3 monthly updates of the conditional grants registers	3 monthly updates of the conditional grants registers	3 monthly updates of the conditional grants registers	3 monthly updates of the conditional grants registers	1%
Submit MFMA section 71 reports (MSCOA DATA STRINGS) electronically to stakeholders (Provincial and National Treasury)	Number of MFMA section 71 reports (MSCOA DATA STRINGS) submitted to stakeholders (Provincial and National Treasury)	Proof of submission of section 71 reports (MSCOA DATA STRINGS) to provincial and national treasury.	12 Monthly MFMA section 71 reports (MSCOA DATA STRINGS) submitted electronically to stakeholders (Provincial and National Treasury)	Reports submitted monthly	3 Monthly MFMA section 71 reports (MSCOA DATA STRINGS) submitted electronically to stakeholders (Provincial and National Treasury)	3 Monthly MFMA section 71 reports (MSCOA DATA STRINGS) submitted electronically to stakeholders (Provincial and National Treasury)	3 Monthly MFMA section 71 reports (MSCOA DATA STRINGS) submitted electronically to stakeholders (Provincial and National Treasury)	3 Monthly MFMA section 71 reports (MSCOA DATA STRINGS) submitted electronically to stakeholders (Provincial and National Treasury)	1%
Compile municipal Annual financial statement for 2025/2026 financial year	Number of compiled Annual financial statement for 2025/2026 financial year	Signed copy of annual financial statements.	1 Compiled municipal Annual financial statements and signed by the CFO by 30 August 2026	Completed and signed annual financial statements	Completed municipal Annual financial statements and signed by the CFO by 30 August 2026	No report for the quarter	No report for the quarter	No report for the quarter	2%

To enhance the revenue base of the municipality, improved audit outcome, provide sound financial governance and management

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Comply MFMA Section 72 Report and submit to relevant stakeholders.	Number of MFMA section 72 reports submitted to stakeholders.	Proof submission of section 72 to Mayor, provincial and national treasury.	1 MFMA section 72 reports submitted to stakeholders.	Section 72 Report submitted to NT and PT	1 MFMA section 72 report prepared and submitted to NT and PT	2%
Comply schedule C reports to the municipal manager and mayor	Number of schedule C reports completed and submitted to the municipal manager and mayor.	Signed schedule C and acknowledgement by municipal manager and mayor	12 Schedule C Reports prepared and submitted to the Municipal Manager and the Mayor.	12 Schedule C reports submitted	3 Monthly Schedule C reports prepared and submitted to the Municipal manager and mayor	1%
Update Municipal Asset additions list on the monthly basis.	Number of updated municipal asset additions list.	Signed updated municipal additions list.	12 updated municipal assets additions list	12 Updates conducted	3 Monthly updated municipal assets additions list	1%
Attend to issues raised and proposed corrective measures by the AGSA.	Percentage of issues raised and proposed corrective measures by the AGSA attended to.	Signed updated audit recovery plan report	95% of issues raised and proposed corrective measures by the AGSA attended to	90% of issues attended to.	95% of issues raised and proposed corrective measures by the AGSA attended to	1%
Attend to issues raised and proposed corrective measures by the Internal auditors	Percentage of issues raised and proposed corrective measures by the Internal auditors attended to.	Signed updated audit recovery plan report	95% of issues raised and proposed corrective measures by the Internal auditors attended to	90% of issues attended to.	95% of issues raised and proposed corrective measures by the Internal auditors attended to	1%
Spend financial management grant as per DoRA conditions	Percentage spent on financial management grant as per DoRA conditions	Signed report on the expenditure percentage of the FMG grant.	100% Spending on FMG as per DoRA conditions	100% of FMG spent	15%	1%
Pay creditors within 30 days of the receipt of the invoices	Percentage payment of creditors within 30 days of receipt of the invoices.	Signed report on the percentage payment of creditors.	50% of all creditors paid within 30 days (Monthly)	50% of creditors paid	50% of all creditors paid within 30 days (Monthly)	1%
Submit the VAT returns to SARS	Number of VAT returns submitted to SARS	Proof of submission of VAT returns to SARS	12 monthly VAT returns submitted to SARS	12 Returns submitted to SARS	3 Monthly VAT returns submitted to SARS	1%
Submit EMP 201 forms to SARS	Number of EMP 201 forms submitted to SARS	Proof of submission of EMP 201 forms to SARS	12 Monthly EMP 201 forms submitted to SARS	12 Returns submitted to SARS	3 Monthly EMP 201 forms submitted to SARS	1%
Compile Supply Chain Management implementation reports and submit to the municipal manager.	Number of supply chain management implementation reports compiled and submitted to municipal manager	Signed supply chain implementation reports and acknowledgement by municipal manager.	4 SCM Implementation reports submitted to the Municipal Manager (Quarter 1, 2, 3 and 4)	4 SCM Implementation reports submitted to MM	1 SCM Implementation report (Jul - Sep)	2%
					1 SCM Implementation report (Oct - Dec)	
					1 SCM Implementation report (Jan - Mar)	
					1 SCM Implementation report (Apr - Jun)	
				TOTAL		30%

DEPARTMENT - FINANCE										
KEY PERFORMANCE AREA 5 - GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/ 2027	COMPARISON WITH 2026/ 2025 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
To promote and improve effective linkage between the community, stakeholders and the municipality to ensure accountability and responsive governance structures.	Attend public consultation on the 2027/2028 annual budget and IDP	Attendance register for the public consultations.	Attendance register of the public consultations	5 Meetings for public consultation on the 2027/2028 annual Budget and IDP by 31 May 2027	4 meetings	No report for the quarter	No report for the quarter	No report for the quarter	5 meetings held by 31 May 2027	2.5%
	Implement the council resolutions within the prescribed timeframes.	Percentage of council resolution implemented within the required time frame	Report on the implementation of council resolution.	100% of the council resolutions implemented within the required timeframes.	80%	100%	100%	100%	100%	2.0%
	Submission of the updated Financial Recovery Plan to EXCO	Number of updated Financial Recovery Plans submitted to Exco	Updated Financial Recovery Plan submitted to Exco (Progress report and agenda or minutes)	1 Updated Financial Recovery Plans submitted to Exco	None	No report for the quarter	No report for the quarter	No report for the quarter	1 Financial Recovery Plan submitted to Exco	2.0%
	Conduct the Budget Steering Committee meetings in line with the municipal budget reporting regulations	Number of budget steering committee meetings conducted in line with the Municipal Budget Reporting Regulations	Attendance register of the meetings	5 budget steering committee meetings by 31 May 2027	None	No report for the quarter	No report for the quarter	No report for the quarter	5 budget steering committee meetings by 31 May 2027	2.0%
	Prepare reports on implementation of a compliance checklist pertaining to key legislation requirements for the department	Number of progress reports on the implementation of a compliance checklist.	Signed progress reports on the implementation of the compliance checklist.	4 quarterly reports on the implementation of the compliance checklist.	4 reports	1 quarterly report on the implementation of the compliance checklist	1 quarterly report on the implementation of the compliance checklist	1 quarterly report on the implementation of the compliance checklist	1 quarterly report on the implementation of the compliance checklist	3.0%
	Prepare reports on implementation of the risk management action plans	Number reports on the implementation of the risk management action plans	Signed reports on the implementation of risk management actions.	12 reports on the implementation of the risk management action plans	12 reports	3 monthly reports on the implementation of the risk management action plans.	3 monthly reports on the implementation of the risk management action plans.	3 monthly reports on the implementation of the risk management action plans.	3 monthly reports on the implementation of the risk management action plans.	3.0%
				TOTAL						15%
				TOTAL						100%

DEPARTMENT: COMMUNITY AFFAIRS										
KEY PERFORMANCE AREA 1 - MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/2027	COMPARISON WITH 2025/2026 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
To enhance responsiveness to citizen's priorities and capabilities of delivery of quality services, quality management and administrative practices	Conduct the departmental meetings	Number of departmental meetings conducted.	Attendance registers and minutes and invitation letter of the departmental meeting.	4 Quarterly departmental meetings	4 Meetings held	1 meeting held	1 meeting held	1 meeting held	1 meeting held	1%
	Capacitate employees in line with the approved skills programmes by LGSETA and Municipal Training Budget.	Number of employees capacitated in terms of the approved skills programmes by LGSETA and Municipal Training Budget.	Signed report on capacitation of employees.	4 employees capacitated as per the approved skills programmes by LGSETA and Municipal Training Budget by 30 June 2027.	7 Employees were capacitated	1 employee capacitated	1 employee capacitated	1 employee capacitated	1 employee capacitated	2%
	Sign and conclude Performance Agreements (PA) of all departmental staff	Number of performance agreements signed and concluded.	Signed performance agreements	100% of signed performance agreements for all departmental staff by 30 September 2025.	None	100% of signed performance agreements for all departmental staff by 30 September 2025.	1 employee capacitated	1 employee capacitated	1 employee capacitated	3%
	Conduct Mid-Year Performance Evaluations for all departmental staff.	Number of quarterly performance evaluations of all departmental staff.	Signed Mid-year performance evaluations	1 signed mid-year performance evaluations of all departmental staff.	None	1 employee capacitated	1 employee capacitated	1 employee capacitated	1 employee capacitated	3%
	Prepare monthly Performance report and submit to municipal manager.	Number of performance reports submitted to the municipal manager.	Copies of signed performance reports acknowledged by the municipal manager.	12 signed monthly reports	12 monthly reports	3 performance reports (Jul - Sep)	3 performance reports (Oct - Dec)	3 performance reports (Jan - Mar)	3 performance reports (Apr - Jun)	1%
TOTAL										10%
DEPARTMENT: COMMUNITY AFFAIRS										
KEY PERFORMANCE AREA 2 - INFRASTRUCTURE DEVELOPMENT AND SERVICE DELIVERY										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/2027	COMPARISON WITH 2025/2026 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	

To ensure access to regular and sustainable refuse removal services to all household, public facilities and businesses.	Develop 2 new municipal cemeteries in Bulbaken and Hopstad.	% of budget spent on the development of 2 new municipal cemeteries in Bulbaken and Hopstad (Actual expenditure divided by the total approved budget) x 100)	Expenditure reports	100% expenditure by 31 December 2025 (Actual expenditure divided by the total approved budget) x 100)	100% by 30 June 2026	60% expenditure by 30 September 2025 (Actual expenditure divided by the total approved budget) x 100)	100% expenditure by 31 December 2025 (Actual expenditure divided by the total approved budget) x 100)					3
	Update the housing needs register	Number of updated housing needs register.	Quarterly housing needs register	4 Quarterly Housing needs register	4 Registers	1 updated needs register	1 updated needs register	1 updated needs register	1 updated needs register			1
Promote and support integrated, inclusive, sustainable human settlement development.	Compile the Internal settlement Report	Number of quarterly internal settlement report compiled.	Quarterly internal settlement report and internal registers	4 Quarterly internal settlement report	4 Registers	1 Updated Internal settlement Report	1 Updated Internal settlement Report	1 Updated Internal settlement Report	1 Updated Internal settlement Report			1
	Develop the Internal Settlement Policy (ISP) and submit to council for approval.	Number of Internal settlement policy developed and submitted to council for approval	Internal settlement policy and council resolution approving policy.	1 developed Internal settlement policy and submitted to council by 31 May 2027.	Approved human Settlement sector plan					1 developed Internal settlement policy and submitted to council by 31 May 2027.		1
					TOTAL							35

DEPARTMENT COMMUNITY SERVICES										
KEY PERFORMANCE AREA 3 - LOCAL ECONOMIC DEVELOPMENT										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2024/ 2027	COMPARISON WITH 2024/ 2027 TARGETS	TARGET				RESULT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
Create an environment that promotes development of the local economy (facilitate job creation).	Conduct LED business forum meetings	Number of LED business forum meetings conducted.	Attendance registers, invitations and signed reports/minutes of LED business forum meetings	8 LED Forum Meetings conducted	4 LED business forum meetings	2 LED Forum Meetings conducted.	2 LED Forum Meetings conducted.	2 LED Forum Meetings conducted.	2 LED Forum Meetings conducted.	5
	Issue street trading permits.	Number of street trading permits issued.	Signed list of street trading permits issued.	10 Street trading permits by 30 June 2027.	10					10
	Issue business licences	Number of business licences issued.	Signed list of business licences issued.	50 business licences by 30 June 2027.	20					10
	Conduct multi-sector joint business operations.	Number of business operations conducted.	Attendance register of businesses visited and the signed reports.	12 multi-sector joint business operations conducted.	None	3 multi-sector joint business operations conducted.	3 multi-sector joint business operations conducted.	3 multi-sector joint business operations conducted.	3 multi-sector joint business operations conducted.	5
	Development of street trading policy and submit to council for approval.	Number of street trading policy developed and submitted to Council for approval.	Street trading policy and council resolution.	1 council approved street trading policy by 31 May 2027.	None					3
	Conduct awareness campaigns to commonage users.	Number of awareness campaigns conducted.	Reports, invitations and attendance registers of awareness campaigns conducted.	4 awareness campaigns conducted to commonage users.	None	1 awareness campaign conducted to commonage users.	1 awareness campaign conducted to commonage users.	1 awareness campaign conducted to commonage users.	1 awareness campaign conducted to commonage users.	2
Review of Commonage policy and submit to council for approval.	Number of commonage policy reviewed and submitted to Council for approval.	Reviewed policy and council resolution approving policy.	Review the commonage policy and submit to council by 31 May 2027.	None					5	
TOTAL										40

DEPARTMENTAL COMMITMENT SPANNCES

KEY PERFORMANCE AREA 4 - MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/ 2027	COMPARISON WITH 2024/ 2025 TARGETS	TARGET				WEIGHT
						QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
To enhance the revenue base of the municipality, improved audit outcomes, promote sound financial governance and management.	Prepare directorate's budget for 2026/27 based on the approved IDP	Departmental budget submitted to finance department.	Acknowledgement by finance department	Departmental budget approved as part of the annual budget by 31 May 2027	Budget inputs submitted to Finance	100% of the budget submitted	100% of the budget submitted	100% of the budget submitted	Departmental budget approved as part of the annual budget by 31 May 2027	1%
	Prepare directorate's adjustment budget for 2026/27 financial year based on the approved mid-year budget and performance assessment	Departmental adjustment budget submitted to finance department.	Acknowledgement by finance department	Department adjustment budget approved as part of the municipal adjustment budget by February 2027.	Budget inputs submitted to Finance	100% of the budget submitted	100% of the budget submitted	Submit the departmental adjustment budget inputs to Finance	100% of the budget submitted	1%
	Reduce the departmental overtime by 10% by 30 June 2027 (2027/ 2026 overtime - 2026/ 2025 overtime) / 2026/ 2025 overtime x 100	% reduction of the departmental overtime	Signed detailed report on percentage overtime reduction with comparisons.	Reduce the departmental overtime by 10% by 30 June 2027 (2027/ 2026 overtime - 2026/ 2025 overtime) / 2026/ 2025 overtime x 100	Overtime increased by 97.5%	100% of the budget submitted	100% of the budget submitted	100% of the budget submitted	Reduce the departmental overtime by 10% by 30 June 2027 (2027/ 2026 overtime - 2026/ 2025 overtime) / 2026/ 2025 overtime x 100	2%
	Perform assets counts on municipal movable assets and submit to CFO	Number of Signed Assets count.	Signed assets counts sheets	12 counts performed on municipal movable assets and submission to CFO	12 counts performed	3 count performed on (June - September)	3 count performed on (October - December)	3 count performed by (January to March)	3 counts performed monthly (April - June)	2%
	Attend to issues raised and proposed corrective measures by the AGSA.	Percentage of issues raised and proposed corrective measures by the AGSA attended to.	Signed updated audit recovery plan/ report	95% of issues raised and proposed corrective measures by the AGSA attended to	95% of issues attended to.	95%	95%	95%	95%	2%
	Attend to issues raised and proposed corrective measures by the Internal auditors.	Percentage of issues raised and proposed corrective measures by the Internal auditors attended to.	Signed updated audit recovery plan/ report	95% of issues raised and proposed corrective measures by the Internal auditors attended to	90% of issues attended to.	95%	95%	85%	95%	2%
					TOTAL					10%

2

KEY PERFORMANCE AREA 3 - GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	SUPPORTING EVIDENCE	ANNUAL TARGETS 2026/ 2027	COMPARISON WITH 2024/ 2025 TARGETS	TARGET				MEASURE
	Attend public consultation on the 2025/ 2026 annual budget and IDP	Attendance register for the public consultations.	Attendance register of the public consultations	5 Meetings for public consultation on the 2027/ 2026 annual Budget and IDP by 31 May 2027	4 meetings	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	1.0%
To promote and improve effective linkage between the community stakeholders and the municipality to ensure accountability and responsive governance structures.	Prepare reports on implementation of a compliance checklist pertaining to key legislation requirements for the department	Number of progress reports on the implementation of a compliance checklist.	Signed progress reports on the implementation of the compliance checklist.	4 quarterly reports on the implementation of the compliance checklist.	4 reports	1 quarterly report on the implementation of the compliance checklist	1 quarterly report on the implementation of the compliance checklist	1 quarterly report on the implementation of the compliance checklist	1 quarterly report on the implementation of the compliance checklist	1.0%
	Implement the council resolutions within the prescribed timeframes.	Percentage of council resolution implemented within the required time frame	Signed report on the implementation of council resolution.	100% of the council resolutions implemented within the required timeframes.	80%	100%	100%	100%	100%	12.0%
	Prepare reports on implementation of the risk management action plans	Prepare reports on implementation of the risk management action plans	Signed reports on the implementation of risk management actions.	Prepare reports on implementation of the risk management action plans	4 risk management reports	Prepare reports on implementation of the risk management action plans	Prepare reports on implementation of the risk management action plans	Prepare reports on implementation of the risk management action plans	Prepare reports on implementation of the risk management action plans	1%
					TOTAL					5.0%