THABAZIMBI LOCAL MUNICIPALITY

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

2026/27 FY

Municipal Finance Management Act:

Section 53 (1) (c) (ii) – Approval by the Mayor

The Top Layer Service Delivery Budget Plan, indicating how the budget and the strategic objectives of Council will be implemented, is herewith submitted in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budgeting and Reporting Regulation for the necessary approval.

Approval

The Top Layer Service Delivery Budget Implementation Plan is herewith approved in terms of Section 53 (1)(c)(ii) of the Municipal Finance Management Act (MFMA)

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Cllr TSHUKUDU
Mayor of Thabazimbi Local Municipality
Date 22 JUNE 2026

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1. LEGISLATION COMPLIANCES STATUS

- The development, implementation and monitoring of a Service Delivery and Budget Implementation Plan (SDBIP) is required by the Municipal Finance Management Act (MFMA). In terms of Circular 13 of National Treasury, "the SDBIP gives effect to the Integrated Development Plan (IDP) and budget of the municipality and will be possible if the IDP and budget are fully aligned with each other, as required by the MFMA."
- As the budget gives effect to the strategic priorities of the municipality it is important to supplement the budget and the IDP with a management and implementation plan. The SDBIP serves as the commitment by the Municipality, which includes the administration, council and community, whereby the intended objectives and projected achievements are expressed to ensure that desired outcomes over the long term are achieved, and these are implemented by the administration over the next twelve months.
- The SDBIP provides the basis for measuring performance in service delivery against quarterly targets and implementing the budget based on monthly projections. Circular 13 further suggests that "the SDBIP provides the vital link between the mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the mayor, councilors, municipal manager, senior managers and community."
- The Municipal Finance Management Act (MFMA) defines a Service Delivery and Budget Implementation Plan (SDBIP) as: a detailed plan approved by the mayor of a municipality in terms of section 53 (1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate-

(a) Projections for each month of-
(i) Revenue to be collected, by source; and
(ii) Operational and capital expenditure, by vote.

(b) Service delivery targets and performance indicators for each quarter

- Section 53 of the MFMA stipulates that the mayor should approve the SDBIP within 28 days after the approval of the budget. The mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets, and performance indicators as set out in the SDBIP are made public within 14 days after their approval.

The following National Treasury prescriptions, in terms of MFMA Circular 13, are applicable to the Thabazimbi Local Municipality:

1. Monthly projections of revenue to be collected by source.

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

- In the development of Thabazimbi Local Municipality's SDBIP, cognizance was taken of the IDP priorities and strategies as well as the turnaround strategy contained in the IDP ensuring progress towards the achievement thereof.
- The SDBIP of the Thabazimbi Municipality is aligned to the key performance areas (KPAs) as prescribed by regulations 805 of 2006 and the IDP Guidelines by COGTA for purposes of alignment to the performance agreement of the Municipal Manager and Manager directly accountable to the Municipal Manager.

Service Delivery Targets and Performance Indicators

- Each Department has to provide quarterly targets so that performance can be monitored throughout the year. The Municipal Manager and Managers' performance contracts must contain these targets. The targets cannot be changed during the year unless Council approves the changes. The performance targets for 2024/25 are contained in the accompanying Estimates **Annexure A** document.
- The targets and indicators attempt to measure a range of activities in the municipality. It will be the responsibility of departments to provide information on progress towards achieving these targets on a quarterly basis.
- The new performance indicators emanating from the financial recovery plan and the financial Management Capability Maturity Model (FMCMM) have been developed and included in the SDBIP. Any revision to the SDBIP resulting from a change in Performance Indicators will be reported to Council for approval in terms of Section 54 (c) of the MFMA.
- The MFMA requires that operational and capital expenditure by vote is shown in the SDBIP. The MFMA defines a vote as one of the
- main sections of the budget.
- A circular from National Treasury clarifies this further by providing details of the Government Finance Statistics classifications, which
- Aims to provide a consistent basis for defining a vote so that information can be gathered for comparative purposes.
- The SDBIP shows the projections by TLM Service Delivery Unit, as these are the most relevant for monitoring purposes and is in line With the municipality's revised PMS policy. However, the SDBIP estimates also include a table for each Manager showing where each Service Delivery Unit sits in relation to the service classification.

Monitoring and the adjustments budget process

- 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 s54 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 revision of the SDBIP
- The Mayor must decide on receipt of a section 71 or 72 budget monitoring report whether to amend the SDBIP in the light of the information received.
- This protocol sets out the various steps that should be followed to allow the Mayor's obligations under section 54 of the MFMA to be fulfilled.
- Budget and Treasury office will provide the Municipal Manager with information as required under section 71 and 72 of the MFMA and this information will be submitted to the Mayor by the 10th working day of each month.
- The information will show a comparison of actual performance against the planned income and expenditure included in the SDBIP.
- For capital projects, each variance of ±10% or R10, 000 whichever is the greater will be highlighted. The Mayor through the Municipal Manager will then ask the Manager responsible for that project for a written report covering;

1. The reasons for the variance If necessary
2. What corrective measures have been put in place
3. Whether the start and finish dates of the capital project need amending
4. Whether the project specification will need to be amended
5. Revised monthly estimates of expenditure for the project

The Manager must supply this information within one week of the request from the Mayor to the Municipal Manager.

Following the receipt of these reports the Mayor will make one of the following decisions:

1. Note the report of the Manager.
2. Note the report of the Manager and keep the project under review.

3. Request the Manager to attend a Performance Review meeting with the Mayor, Municipal Manager and CFO to examine the reasons for the variation
4. The potential for bringing the project back on track and the likely impact on service delivery

Following this meeting, the Mayor will then decide whether the SDBIP should be amended.

- If it is decided to amend the capital programs and SDBIP, so as to maintain overall service delivery, Managers will be asked to put forward schemes currently scheduled for year 2 or 3 of the capital programs that can be implemented sooner. The CFO will assess the financial implications of these suggestions and a recommendation made to the Mayor as to which ones would be possible to proceed with and an adjustments budget prepared.
- For operating expenditure and revenue, the Mayor will review the variances in the monthly budget monitoring report and, notwithstanding the requirements for an adjustments budget, request from Managers an explanation of all variances ±10% of the monthly budget forecast. Managers will be asked to explain whether the service delivery targets included in the SDBIP can still be achieved.

The Mayor will then decide whether the SDBIP should be amended in the light of these explanations.

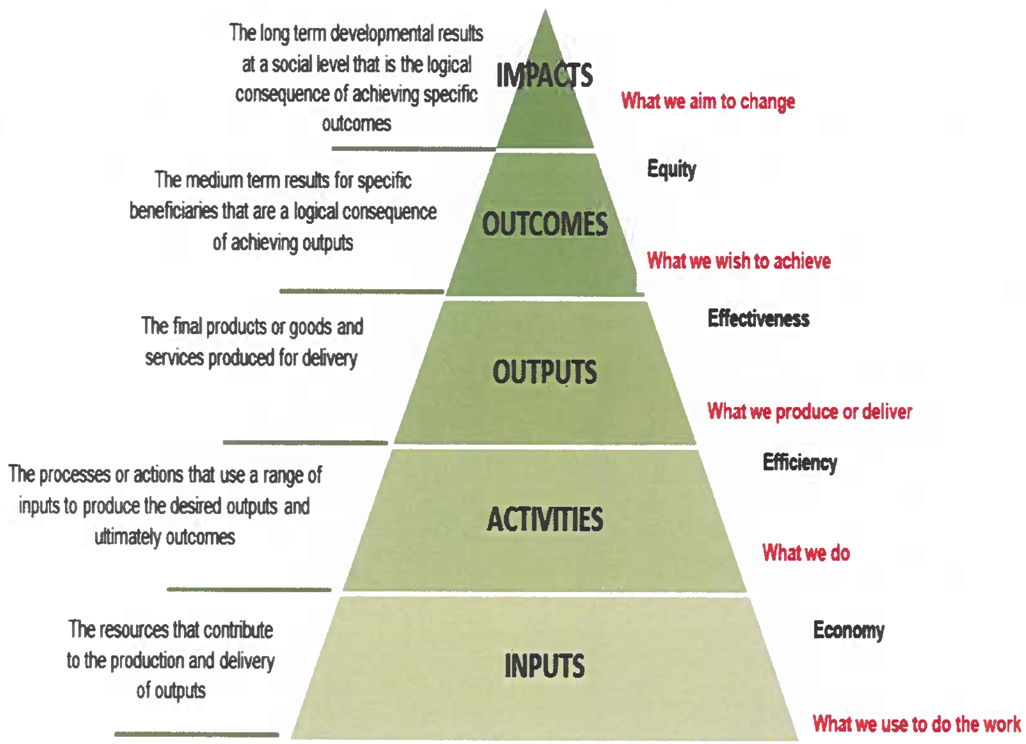
- At the end of each quarter, Managers must supply the Municipal Manager with the actual performance against each of the performance indicator targets. This information must be submitted to the Mayor by the 10th working day after each quarter along with the budget monitoring information for that quarter as provided by Budget and Treasury office.
- If the actual performance on any indicator varies from the planned performance the Mayor can ask the responsible Manager 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 Mayor will then review these reports and decide whether the SDBIP should be amended.

2. METHODOLOGY AND CONTENT

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

- The methodology followed by the municipality in the development of the SDBIP is in line with the Logic Model methodology proposed by National Treasury as contained in the Framework for Managing Programme Performance Information [1](FMPPI) that was published in May 2007. The accompanying figure as an extract from the FMPPI is hereby indicated.
- The Logic Model was followed whereby desired impacts were identified for each strategic objective with measurements and targets contributing to the achievement of those impacts. This was followed by the identification of programmes and associated outcomes and measurements and targets contributing to the achievement of those outcomes. Then SMART Programme objectives and short, medium, and long terms strategies were developed to achieve the outcomes and associated output indicators and targets.
- Thereafter projects were identified with quarterly activities and required budget as well as required human resources, furniture, and equipment (inputs). This process was used to prioritize projects, capital items to be acquired and the personnel budget.
- The strategies of the municipality, which are linked to programmes, measurement, and targets as well as projects focus on and are aligned to the National and Provincial priorities.
- The key performance indicators and targets as well as the projects that are contained in this SDBIP are to measure, monitor and report on the implementation of the outcomes and strategies identified in the strategic phase of the IDP. Indicators are assigned quarterly targets and responsibilities to monitor performance.
- Some of the indicators in this SDBIP are portraying targets that are accumulative in nature to serve as early warning system for poor performance and will identify with an asterisk *
- The SDBIP is described as a layered plan. The top layer deals with consolidated service delivery targets and time frames as indicated on this plan. The second layer of the SDBIP, that need not be made public, will deal with the breakdown of more details of outputs per directorate and will be contained in the directorates' SDBIPs.
- The Logic Model operates on the principle that goals and strategic objectives are to be translated into impacts, outcomes, outputs, activities, and inputs. This model is applied to create a logical flow of key components required to give effect to the achievement of strategic objectives. The following figure presents the components of the Logic Model:

Figure: Logic Model



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

The performance management system is implemented through the following cycle:

- Planning and Review
- Monitoring
- Reporting
- Evaluation and Oversight

a) Planning and Review

The Municipal Systems Act No 32 of 2000 (Section 34) stipulates that a Municipality must review its IDP annually in accordance with an assessment of its Performance Management System and to make any necessary changes through a prescribed process. Planning and review is therefore the first step in the implementation of the Performance Management System. Planning and review consist of two actions that take place at different times of the municipal financial year. The first is ***the review of the IDP at the beginning of the municipal financial year,*** which informs the planning for the forthcoming year. The ***second is the annual review*** of performance to assess the achievements to the objectives set out in the preceding IDP.

b) Monitoring

Monitoring is to be aware of the state of a system. Monitoring refers to the process of data management that includes collection, gathering, storing and management of information. Monitoring is the key to any successful Performance Management System because it provides information to compare achievements with initial targets. Based on the outcome of the comparison, corrective actions can be taken, and guidance can be provided to ensure that the desired outcomes are achieved.

The process of monitoring entails a few key phases:

- Determining the data that must be collected to assess performance, how that data is to be collected, stored, verified, and analysed and how reports on that data are to be compiled.
- Analysing the data provided by the monitoring system to assess performance.
- Assessment to track and improve performance.

c) Reporting

The reporting process provides information to decision makers on the progress of strategic goals, programmes, and projects. Reporting collates information into intelligence and represents consolidation from the previous steps into reports. Reports inform decision makers of the challenges faced and the interventions envisaged that will enhance the performance of under-performing programmes/projects.
Reporting requires that we take the priorities of the organisation, its performance objectives, indicators, targets, measurements, and analysis, and present this information in a simple and accessible format, relevant and useful to the specified target group.

Reporting within performance management in local government is a tool to ensure accountability of the:

- Municipality to Citizens and Communities
- Executive Committee to Council
- Administration to the Executive Committee or Mayor
- Line/Functional/Divisional Management to Executive Management and Portfolio Committees
- Employees to the organisation

The reporting process should follow the lines of accountability mentioned above.

Reporting formats:
The functions of the different reports can be summarised as follows:

Report type	Description
Quarterly IDP and SDBIP reporting	This report needs to contain the service delivery projections for each quarter. It needs to include the operational and capital expenditure, by vote. These targets need to be reported on quarterly according to National Treasury Circular 13.
Mid-year budget and Coghsta report	This report reflects the performance of the Municipality during the first half of the financial year. The report must be submitted to the Mayor, National Treasury and CoGHSTA. It serves to identify possible adjustments that need to be made to ensure targets are met at the end of the financial year.
Annual report	Section 121 of the MFMA identifies that each municipality must produce an annual report for each financial year. This report must include: the financial statements of the municipality approved by the Auditor-General. an audit report from the Auditor-General; an assessment by the accounting officer. evidence of corrective action taken in response to the audit report from the Auditor-General. information pertaining the municipality's audit committee. assessment of the accounting officer to measure performance objectives. the annual performance report of the municipality; and any other information as prescribed in the document.
Oversight report	The municipal Council needs to consider the municipal annual report whereupon an oversight report should be compiled. The Oversight report needs to include a statement explaining that the annual report has been approved with or without reservations; has rejected the annual report or has referred the annual report back for revision.

d) **Evaluation**

Evaluation of a Municipality's performance, inclusive of organisational, financial and employee performance is essential to ensure that corrective measures are identified and put in place to improve areas of non-performance. For the evaluation process to be effective, a holistic approach needs to be adopted, it should be conducted regularly and continuously through an in-depth analysis process.

Summative evaluation happens at the end of a financial year with the submission of the Annual report. Annual reports are the key reporting instruments for directorates to be held accountable against the performance targets and budgets outlined in their strategic plans. Annual reports are therefore required to contain information on service delivery, financial statements, and the audit report.

Evaluation within the organisation occurs at three levels to ensure impartial, transparent, and accurate validation of performance achievements:

- Administrative Evaluation through the annual report, impact of programmes and projects, internal audit committee and performance audit committee
- Political Oversight through portfolio committees, municipal public accounts committee and council
- Auditor General Evaluation through the auditor general report Implementation

RISKS ANALYSIS AND RECOMMENDATIONS

Local Government Risk Management Framework paragraph 41(6):

"States that the Accounting Officer should evaluate the performance of Management through the following and other relevant indicators:

a)Business unit performance against key indicators, including comparison of year-on year
Performance.
b) Implementation of risk management action plans.
c) Co-operation with the Risk Management Unit, Risk Management Committee, Risk Champion and
Relevant stakeholders involved in risk management.
d) Quality and timeliness of risk identification, assessment, and reporting.
e) Proactive identification of new and emerging risks.
f) year-on-year reduction in adverse incidents and losses.

g) Elimination of unauthorized expenditure, fruitless and wasteful expenditure, and irregular Expenditure.
h) Reduction in fraud; and
i) Progress in securing improved Internal Audit and Auditor-General outcomes in regularity and Performance audits."

Risk/Impact:

- Some important aspects that might negatively affect the performance of managers or that of the municipality may be above the norms and standards if they are not measured and monitored through the performance management system.

Recommendations:

The Risk Officer in consultation with the PMS Manager should assist the Accounting Officer to develop the following indicators as required by the risk management framework:

a) Quality and timeliness of risk identification, assessment, and reporting;
b) Proactive identification of new and emerging risks;
c) year-on-year reduction in adverse incidents and losses;
d) Elimination of Unauthorized expenditure, fruitless and wasteful expenditure, and irregular Expenditure;
e) Reduction in fraud.

3. VISION, MISSION, VALUES

The strategic vision of the organization sets the long-term goal the municipality wants to achieve. Thabazimbi Local Municipality's vision is one that 'wishes' for a future that deals with the many challenges and needs of the community.

The vision of Thabazimbi Local Municipality is:

"A MUNICIPALITY WITH A DIVERSIFIED ECONOMY IN THE PROVISION OF EXCELLENT SUSTAINABLE SERVICES"

The strategic Mission speaks about what the purpose of the Thabazimbi Local Municipality is.

The Mission is:

"TO BE A LEADING MUNICIPALITY IN THE PROVISION OF EXCELLENT SUSTAINABLE SERVICES IN COLLABORATION WITH STAKEHOLDERS VALUES "

Values represent the core priorities of an organization's culture, including what drives employees and politicians within the municipality to achieve set strategies.

The values of Thabazimbi Local Municipality are:

- Honesty and Integrity
- Accountability, Teamwork and Professionalism
- Innovation And Transformation
- Safe Environment
- Collaboration and Responsiveness
- Transparency and Fairness
- Community Centeredness

4. STRATEGIC ALIGNMENT

The strategy developed for Thabazimbi Local Municipality adheres to, incorporate and support various strategies and intentions of government both at National and Provincial levels. Based on these strategic plans and priorities or objectives, Thabazimbi Local Municipality has developed the following tabular matrix to plot how the strategic objectives will align to the different objectives and priorities developed from various spheres of government, as follows:

BACK TO BASICS PRIORITIES	NATIONAL DEVELOPMENT PLAN	THABAZIMBI STRATEGIC OBJECTIVES
Delivering municipal services	Improving infrastructure	To ensure quality services to community by improving current infrastructure to sustainable levels and promote environmental management system
	An economy that will create more jobs An inclusive and integrated rural economy Reversing the spatial effect of apartheid	To ensure sustainable spatial development
	Transition to a low-carbon economy Quality health care for all	To create conducive environment for sustainable local economic development
Putting people and their concerns first	Social protection Transforming society and uniting the country Building safer communities Improving quality of education, training and innovation	Ensure that there are functional and accountable governance and management structures. Strengthen public engagement
Sound financial management and accounting	Fighting corruption	To achieve a well transformed and Integrated Organisation. To ensure efficient administrative support services. To ensure restoration of effective financial management, viability and accountability
Demonstrating good governance and administration		

BACK TO BASICS PRIORITIES	NATIONAL DEVELOPMENT PLAN	THABAZIMBI STRATEGIC OBJECTIVES
Sound institutional and administrative capabilities	Reforming the public service	

NATIONAL GOVERNMENT OUTCOMES - MTSF CHAPTER (14 OUTCOMES)

Outcome 1 – Education
Outcome 2. - Health
Outcome 3 - Safety
Outcome 4 - Economy
Outcome 5 – Skills
Outcome 6 - Infrastructure
Outcome 7 - Rural Development
Outcome 8 - Human Settlement
Outcome 9 - Local Government
Outcome 10 - Environment
Outcome 11 - International
Outcome 12 - Public Service
Outcome 13 - Social Cohesion
Outcome 14 - Nation Building

5. PROJECTED MONTHLY REVENUE AND EXPENDITURE

OPERATING BUDGET FRAMEWORK

Operating Revenue and Expenditure

LIM361 Thabazimbi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Budget and Treasury		14 642	14 642	14 642	14 642	14 642	14 642	14 642	14 642	14 642	14 642	14 642	14 642	175 706	185 267	188 680
Vote 4 - Corporate Services		19	19	19	19	19	19	19	19	19	19	19	19	230	240	249
Vote 5 - Planning and Development		293	293	293	293	293	293	293	293	293	293	293	293	3 514	568	649
Vote 6 - Community Services		6 422	6 422	6 422	6 422	6 422	6 422	6 422	6 422	6 422	6 422	6 422	6 422	77 067	44 338	47 952
Vote 7 - Technical Services		44 535	44 535	44 535	44 535	44 535	44 535	44 535	44 535	44 535	44 535	44 535	44 535	534 424	603 503	659 853
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**65 912**	**65 912**	**65 912**	**65 912**	**65 912**	**65 912**	**65 912**	**65 912**	**65 912**	**65 912**	**65 912**	**65 912**	**790 941**	**833 916**	**897 383**
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	12 107	12 689	13 287
Vote 2 - Municipal Manager		962	962	962	962	962	962	962	962	962	962	962	962	11 539	12 217	12 929
Vote 3 - Budget and Treasury		7 138	7 138	7 138	7 138	7 138	7 138	7 138	7 138	7 138	7 138	7 138	7 138	85 660	86 913	93 538
Vote 4 - Corporate Services		3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	43 110	45 987	48 353
Vote 5 - Planning and Development		754	754	754	754	754	754	754	754	754	754	754	754	9 044	9 774	10 611
Vote 6 - Community Services		4 552	4 552	4 552	4 552	4 552	4 552	4 552	4 552	4 552	4 552	4 552	4 552	54 620	57 904	62 278
Vote 7 - Technical Services		26 928	26 928	26 928	26 928	26 928	26 928	26 928	26 928	26 928	26 928	26 928	26 928	323 138	362 102	402 831
Vote 8 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**44 935**	**44 935**	**44 935**	**44 935**	**44 935**	**44 935**	**44 935**	**44 935**	**44 935**	**44 935**	**44 935**	**44 935**	**539 218**	**587 587**	**643 828**
Surplus/(Deficit) before assoc.		**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**251 723**	**246 329**	**253 555**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**20 977**	**251 723**	**246 329**	**253 555**

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Revenue											
Exchange Revenue											
Service charges - Electricity	2	63 804	94 500	124 840	145 635	146 185	146 185	72 415	169 414	199 909	229 895
Service charges - Water	2	42 927	34 795	46 758	59 889	149 723	149 723	27 260	171 280	249 726	262 287
Service charges - Waste Water Management	2	27 442	28 351	31 220	33 278	33 278	33 278	23 201	36 700	43 840	48 981
Service charges - Waste Management	2	18 140	19 062	15 948	20 116	20 116	20 116	14 836	21 882	24 028	26 432
Sale of Goods and Rendering of Services	2	934	1 099	703	1 861	2 276	2 276	493	473	501	534
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	22 138	44 126	47 309	54 370	59 496	59 496	57 818	72 496	75 759	77 653
Interest earned from Current and Non Current Assets	2	429	596	975	-	2 800	2 800	1 594	3 950	4 200	4 520
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	552	534	527	675	675	675	411	839	858	881
Licence and permits	2	4 470	3 434	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	250	17 270	1 772	1 507	1 747	1 747	138	2 913	3 044	3 151
Non-Exchange Revenue											
Property rates	2	100 130	79 612	152 426	134 125	134 125	134 125	99 977	136 639	143 346	151 029
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	681	371	758	914	914	914	(374)	1 100	1 200	1 300
Licences or permits	2	25	1 733	3 352	5 583	5 728	5 728	81	6 685	7 193	7 994
Transfer and subsidies - Operational	2	130 850	129 841	149 096	160 105	162 090	162 090	146 306	171 110	179 105	180 756
Interest	2	10 164	14 356	22 799	-	14 874	14 874	-	14 874	15 543	15 932
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	(131)	(8 894)	(6 368)	-	-	-	-	-	-	-
Other Gains	2	9 968	1 686	1 966	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**432 772**	**462 473**	**594 081**	**618 057**	**734 026**	**734 026**	**444 156**	**810 356**	**948 252**	**1 011 344**
Expenditure											
Employee related costs	2	162 238	166 232	160 315	182 640	175 977	175 977	108 684	162 396	168 032	181 451
Remuneration of councillors	2	9 959	10 095	10 236	12 658	13 658	13 658	7 160	16 348	16 348	17 983
Bulk purchases - electricity	2	83 121	109 415	116 749	132 203	126 203	126 203	62 109	131 928	148 391	156 606
Inventory consumed	2,8	17 575	25 441	32 705	60 933	107 118	107 118	35 329	60 608	65 442	71 204
Debt impairment	2,3	48 559	117 873	185 290	31 271	31 271	31 271	-	53 842	58 149	65 417
Depreciation, amortisation and impairment	2	19 369	33 214	40 288	44 420	44 420	44 420	-	50 092	54 069	57 818
Interest, Dividends and Rent on Land	2	25 203	34 442	45 996	21 529	38 858	38 858	892	16 750	17 950	19 150
Contracted services	2	43 038	92 698	66 309	68 330	105 075	105 075	72 517	51 670	57 494	63 147
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	-	-	-	5 000	2 300	2 300	-	1 709	2 526	3 799
Operational costs	2	20 323	36 497	22 823	42 420	46 083	46 083	20 983	41 671	45 777	49 725
Disposal of Fixed and Intangible Assets	2	567	-	-	-	-	-	-	-	-	-
Other Losses	2	24 634	35 968	31 116	-	-	-	-	-	-	-
Total Expenditure		**454 587**	**661 874**	**711 828**	**601 405**	**690 963**	**690 963**	**307 674**	**587 014**	**634 178**	**686 300**

6. SERVICE DELIVERY AND PERFORMANCE INDICATORS

The high level non-financial measurable performance objectives in the form of service delivery targets and other performance indicators form part of this section of the SDBIP. These indicators and targets will be cascaded to departmental scorecards, which will be used for internal monitoring of the organisation and relevant individuals.

The information on the service delivery indicators will be used to measure performance for all Directorates, and the portfolio of evidence is required to prove the submitted performance, where POE is not provided there will be no scores allocated.

Additional to the mentioned documents to be supplied as evidence on projects where assets are acquired, are the following generic documents, Purchase orders, Invoices /Delivery note for the acquired asset.

KPA 1: SPATIAL RATIONALE: TO ENSURE SUSTAINABLE SPATIAL DEVELOPMENT

KPI Number	IDP Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
1	SD	PED	Land Audit	Number of Land Audit conducted by set date	1 500 000.00	To ensure sustainable Spatial Development	Spatial Rationale	New Project	TLM	1 land audit conducted by 30 June 2027(all wards)	Advertisement of service provider by 31 September 2026	Appointment of service provider by 30 December 2026	Inception report by 31 March 2027	Land Audit report by 31 June 2027	Q.1 Advertisement Q.2 Appointment Letter Q.3 Inception report Q.4 Land Audit report
2	SD	PED	Building plans received, assessed and approved	Total number of building permits applications	Operational	To ensure sustainable Spatial Development	Spatial Rationale	Building plans received, assessed and approved within	TLM	30 building permits applications received for review and approv	10 building permits applications received for review and approved) by	5 building permits applications received for review and approved) by 31	5 building permits applications received for review and	10 building permits applications received for review and approved) by	Register for building plans and approval letters

KPI Number	IDP Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
				received for review and approved) by set date				a period of 30 days from the day of receipt by 30 June 2026		ed) by 30 June 2026	30 Sept 2025	Dec 2025	approved) by 31 March 2026	30 June 2026	
3	SD	PED	Occupation certificate issued	Number of Occupation certificate issued	Operational	To ensure sustainable Spatial Development	Spatial Rationale	Issuing of Occupation Certificate	TLM	20 Occupation Certificate issued by 30 June 2027	5 Occupation Certificate issued by 30 Sept 2026	5 Occupation Certificate issued by 30 December 2026	5 Occupation Certificate issued by 30 March 2027	5 Occupation Certificate issued by 30 June 2027	Occupation Certificate issued
4	SD	PED	Land Use Planning	Number of Land	Operational	To ensure sustainable	Spatial Rationale	Implementation of	TLM	40 land development and	10 land development and	10 land development and	10 land development	10 land development and	Approval letters

KPI Number	IDP Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
			and Implementation	development and land use applications received, evaluated processed and approved by set date		Spatial Development		SPLUMA		land use applications received, evaluated, processed and approved by 30 June 2027	land use applications received, evaluated, processed and approved by 30 September 2026	land use applications received, evaluated, processed and approved by 31 December 2026	and land use applications received, evaluated, processed and approved by 31 March 2027	land use applications received, evaluated, processed and approved by 30 June 2027	
5	SD	PED	Housing Consumer	Number of Hou	Operational	To ensure sustainable	Spatial Rationale	New Project	TLM	Conduct 4 Housing	Conduct 1 Housing	Conduct 1 Housing Consum	Conduct 1 Housing	Conduct 1 Housing	Agenda and attendance

KPI Number	IDP Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
			Education	sing Consumer Education conducted by set date		Spatial Development				Consumer Education (newspaper notices and social media platforms) by 30 June 2027	Consumer Education (Newspaper notices and social media platforms) by 30 September 2026	er Education (newspaper notices and social media platforms) by 31 December 2026	Consumer Education (newspaper notices and social media platforms) 31 March 2027	Consumer Education (newspaper notices and social media platforms) 30 June 2027	registers
6	SD	PED	Township Establishment	Proclamation of proposed Thabazimbi Ext	1 000 000	To ensure sustainable Spatial Development	Spatial Rationale	New project	TLM	Proclamation of proposed Thabazimbi Ext 58 township	Advertisement of services providers by 30 September 2026	Appointment of service providers by 31 December 2026	Opening of the township register with the deeds office	Proclamation of the township by 30 June 2027	Q1 advertisement Q2 Appointment Q3 Township register

KPI Number	IDP Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
				58 township									by 31 March 2027		Q4 Proclamation notice
7	SD	PED	Township establishment	Phasing out of proposed Northam Ext 20	1 000 000	To ensure sustainable Spatial Development	Spatial Rationale	New project	TLM	Nortam Ext 20 phased out by June 2027	Advertisement of services providers by 30 September 2026	Appointment of service providers by 31 December 2026	Application of phasing of township lodged by 31 March 2027	Approval of the application by 30 June 2027	Q1 advertisement Q2 Appointment Q3 Lodged application Q4 Approval letter

KPA 2: BASIC SERVICES AND INFRASTRUCTURE DEVELOPMENT

Ref	Directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
8	Community Services	Waste management	Number of Ward based Community Education and Awareness Workshops conducted by set date	Opex	To ensure quality services to community by improving current infrastructure to sustainable levels and promote environmental mana	Community Services	New	TLM	4 Ward based Community Education and Awareness Workshops conducted by 30 June 2027	1 Ward based Community Education and Awareness Workshops conducted by 30 September 2026	1 Ward based Community Education and Awareness Workshops conducted by 31 December 2026	1 Ward based Community Education and Awareness Workshops conducted by 31 March 2027	1 Ward based Community Education and Awareness Workshops conducted by 30 June 2027	Attendance registers Pamphlets

Ref	Directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
					gement systems.									
9	Technical Services	Upgrading of Bulk Water Pipeline Between Thabazimbi Pump Station And Thabazimbi Y Piece	Km of bulk water pipeline between Thabazimbi pump station and Thabazimbi Y-Piece by set date	R10 000 000.00	To ensure quality services to community by improving current infrastructure to sustainable levels and promote environment	Basic Services & Infrastructure	7km of pipeline upgraded by 2027	WSIG	2 km pipeline be upgraded by June 2027	0.5km pipeline upgraded by September 2026	0.5km pipeline upgraded by 31 December 2026	0.5km pipeline upgraded by 31 March 2027	0.5km pipeline to be upgraded30 June 2027	Progress report

Ref	Directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
					al management systems.									
10	Technical Services	Upgrading of Bulk Water Pipeline at Rooiberg	Percentage- Upgrading of Rooiberg WWTW to be upgraded by set date	R15 000 000	To ensure quality services to community by improving current infrastructure to sustainable levels and promo	Basic Services & Infrastructure	New	WSIG	20% progress on construction by 30 June 2027	Designs completed by 31 September 2026	Appointment of the contractor by 31 December 2026	10% on construction by 31 March 2027	10% progress on construction by June 2027	Progress Report

Ref	Directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
					te environmental management systems.									
11	Technical Services	Upgrading of Thabazimbi WWTW	Percentage of WWTW to upgrade by set date	R16.700.000.00	To ensure quality services to community by improving current infrastructure to sustainable	Basic Services & Infrastructure	New	WSIG	20% of refurbishment of the plant by June 2027	Designs completed by 31 September 2026	Appointment of the contractor by 31 December 2026	10% on construction by 31 March 2027	10% on construction by June 2027	Progress Report

Ref	Directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
					levels and promote environmental management systems.									
12	Technical Services	Upgrading of Raphuti bulk water pipeline	Percentage of Upgrading of Raphuti bulk water pipeline	R10 065 000	To provide sustainable, reliable, equitable and efficient water reticulation servic	Basic Services & Infrastructure	New	WSIG	20% of refurbishment of the plant by June 2027	Design completion by September 2026	Appointment of the contractor by 31 December 2026	10 % of Refurbishment of the plant by 31 march 2027	10% progress on construction by June 2027	Progress Report

Ref	Directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
					es to all communities									
13	Technical Services	Rooiberg paving of internal streets	Km of internal streets at Rooiberg to be paved by set date	R12 836 893.73	To ensure quality services to community by improving current infrastructure to sustainable levels and promote enviro	Basic Services & Infrastructure	3,5km road paved but not commissioned.	MIG	3.5km road paved and commissioned by 30 June 2027	1km sub base layer completed by 31 September 2026	1km base layer completed by 31 December 2026	1km road paved but not commissioned by 31 March 2027	0.5km road paved and commissioned by 30 June 2027	Completion certificate

Ref	Directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
					nmental management systems.									
14	Technical Services	Upgrading of internal streets at Regorogile Ext 8	Km of internal streets at Regorogile ext 8 to be upgraded by set date	R8 650 206.27	To ensure quality services to community by improving current infrastructure to sustainable levels and	Basic Services & Infrastructure	New Project	MIG	2km Road paved but nor commissioned by 30June 2027	0.5km base layer completed by 30 September 2026	1km base layer completed by 30 December 2026	0.5km road paved by 31 March 2027	0.5km road paved but not commissioned by June 2027	Progress Report

Ref	Directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
					promote environmental management systems.									

Ref	directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
15	Technical services	Construction of 20MVA substation at Smash block	Percentage of Construction of 20MVA substation at Smash block by set date	R21 000 000	To ensure quality services to community by improving current infrastructure to	Basic Services & Infrastructure	New project	INEP	100% in construction by June 2027	85% in construction by September 2026	5% in construction by 31 December 2026	5% in construction by 31 March 2027	5% in construction by 30 June 2027	Progress Report

Ref	directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					sustainable levels and promote environmental management systems									

Ref	directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
16	Technical services	Construction of VIP toilets at Meriting	Number of VIP toilets constructed at Meriting by set date	R3 000 000	To ensure quality services to community by improving current infrastr	Basic Services & Infrastructure	New project	WSIG	361 Number of VIP toilets constructed at Meriting by 30 June 2027	None – Contract previously terminated. Engagement with DWS	Appointment of the service provider by 31 December 2026	181 VIP toilets completed by March 2027	180 VIP toilets completed by 30 June 2027	Progress Report and Completion certificate

Ref	directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					ucture to sustainable levels and promote environmental management systems					by September 2026				

Ref	directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
17	Technical services	Upgrading of Regorogile Ext 5 & 6 sewer network	Km of the pipeline installed	R7 627 500	To provide sustainable and efficient sewer reticulation	Basic Services & Infrastructure	New project	MIG	2.8 Km of the pipeline installed by June 2027	0.7 Km of the pipeline installed by September 2026	0.7 Km of the pipeline installed December 2026	0.7 Km of the pipeline installed by	0.7 Km of the pipeline installed by 30	Progress Report

Ref	directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					services through the development, upgrading, operation and maintenance of sewer infrastructure in order to improve sanitation, protect the environment and enhanc							March 2027	June 2027	

Ref	directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					e the quality of life of communities									

Ref	Directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
18	Technical services	Electrification of Regorogile Ext 8	Number of households electrified	R5 140 000	To provide sustainable, safe and reliable electricity infrastructure and services through the electrifi	Basic Services & Infrastructure	New project	INEP	200 households electrified	Appointment of the consultants for Designs by September 2026	Completion of Designs and appointment of the constructor by December 2026	100 houses electrified by March 2027	100 houses electrified by 30 June 2027	Completion certificate

Ref	Directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					cation of households in order to improve living conditions, promote economic development and enhance community well-being									

Ref	Directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
19	Technical services	Upgrading of Thabazimbi Pump station	Percentage of the upgrading of the pumpstation	R12 000 000	To provide sustainable, reliable, equitable and efficient water reticulation services to all communities	Basic Services & Infrastructure	New project	WSIG	20% of refurbishment of the plant by June 2027	Designs completed by 31 September 2026	Appointment of the contractor by 31 December 2026	10% on construction by 31 March 2027	10% on construction by June 2027	Progress Report
					To ensure quality services to community by improving current infrastructure to									

Ref	Directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					sustainable levels and promote environmental management systems.									

KPA 3: LOCAL ECONOMIC DEVELOPMENT

Ref	directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
20	LED	PED	Number of business skills Trainings /workshops facilitat	Operational	To create a conducive environment for sustain	Economic Development	New Project	TLM	Facilitate 4 business skills Trainings /workshops by	1 business skills Training /workshop by 30 Septem	1 business skills Trainings /workshops by 31	1 business skills Training /workshop by 31	1 business skills Training /workshop by 30	Invitations/Attendance registers

Ref	directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
			ed by set date		able local economic development				30 June 2027	ber 2026	December 2026	March 2027	June 2027	
21	LED	PED	Number of street trading/ hawkers permits issued by set date	Operational	To create a conducive environment for sustainable local economic development	Economic Development	New Project	TLM	60 street trading/hawkers permits issued by 30 June 2027	15 permits issued by 30 September 2026	15 permits issued by 30 December 2026	15 permits issued by 31 March 2027	15 permits issued by 30 June 2027	Copies of permits and receipts
22	LED	PED	Number of Business registration applications	Operational	To create conducive environment for sustain	Economic Development	New Project	TLM	40 Business registration applications received	10 Business registration applications receive	10 Business registration applications receiv	10 Business registration applications	10 Business registration applications	Business registration Certificates

Ref	directorate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
			received, evaluated processed and approved by set date		able local economic development				, evaluated, processed and approved by 30 June 2027	d, evaluated, processed and approved by 30 September 2026	ed, evaluated, processed and approved by 30 December 2026	received, evaluated, processed and approved by by 31 March 2027	received, evaluated, processed and approved by 30 June 2027	
23	LED	PED	Number of Identification and support of Tourism initiatives by set date	Operational	To create conducive environment for sustainable local economic development	Economic Development	New Project	TLM	4 Tourism initiatives held by 30 June 2027	1 Tourism initiative held by 30 September 2026	1 Tourism initiatives held by 31 December 2026	1 Tourism initiatives held by 31 March 2027	1 Tourism initiatives held by 30 June 2027	Invitations/ Attendance registers

KPA 4: FINANCIAL VIABILITY AND MANAGEMENT

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
24	BTO	Section 71 reports	Number of section 71 reports submitted by set date	Operational	To ensure restoration of effective financial management, viability and accountability	Financial Viability & Management	Submitted 12 MFMA section 71 reports submitted to the Mayor by no later 10 days after End of each month	TLM	12 MFMA section 71 reports submitted to the Mayor by no later than 10 days after end of each month	3 MFMA section 71 reports submitted to the Mayor by no later than 10 days after end of each month	3 MFMA section 71 reports submitted to the Mayor by no later than 10 working days after end of each month	3 MFMA section 71 reports submitted to the Mayor by no later than 10 working days after end of each month	3 MFMA section 71 reports submitted to the Mayor by no later than 10 working days after end of each month	Section 71 report s and proof of submission
25	BTO	Revenue Management	Percentage maintenance of debtors	Operational	To ensure restoration	Financial Viability &Management	80% of debtors' collection Rate(co	TLM	Collect 80% of debtors' collecti	Collect 80% of debtors' collection rate	Collect 80 % of debtors'	Collect 80%of debtors' collection	Collect 80%of debtors' collecti	Quarterly Report

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
			collection Rate (consumer cash collected) by set date		n of effective financial management, viability and accountability		nsumer cash collected)		on rate (consumer cash collected) by 30 June 2027	(consumer cash collected by 30 September 2026	collection Rate (consumer cash collected)by 31 December 2026	Rate(consumer cash collected) by 31 March 2027	on Rate (consumer cash collected) by 30 June 2027	
26	BTO	Supply chain Management	Number of reports on implementation of SCM policy compiled and submitted to Council	Operational	To ensure restoration of effective financial management,	Financial Viability & Management	4x SCM reported submitted	TLM	Submit 4 X SCM reports by 30 June 2027	Submit 1 x implementation of SCM policy to council by 30 Sept 2026	Submit 1 x implementation of SCM policy to council by 31 Dec 2026	Submit 1 x implementation of SCM policy to council by 31 March 2027	Submit 1 x implementation of SCM policy to council by 30 June 2027	Reports

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
			by set date		viability and accountability									
27	BTO	Budget and Treasury	Number of Bank reconciliation registers prepared by set date	Operational	To ensure restoration of effective financial management, viability and accountability	Financial Viability & Management	New Projects	TLM	12 Bank reconciliation registers prepared by 30 June 2027	3 Bank reconciliation registers prepared by 30 September 2026	3 Bank reconciliation registers prepared by 31 December 2026	3 Bank reconciliation registers prepared by 31 March 2027	3 Bank reconciliation registers prepared by 30 June 2027	Registers
28	BTO	Budget and	Number of Investm	Operational	To ensure	Financial Viability	New Projects	TLM	12 Investments	3investment reconcil	3 investment	3 investment	3 investment	Registers

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
		Treasury	ents reconciliation registers prepared by set date		restoration of effective financial management, viability and accountability	& Management			reconciliation registers prepared by 30 June 2027	iation registers prepared by 30September 2026	reconciliation registers prepared by 31 December 2026	reconciliation registers prepared by 31 March 2027	reconciliation registers prepared by 30 June 2027	
29	BTO	Budget and Treasury	Number of Grant reconciliation register prepared by set date	Operational	To ensure restoration of effective financial manage	Financial Viability & Management	New Projects	TLM	12 Grant reconciliation registers prepared by 30 June 2027	3 Grant reconciliation registers prepared by 30 September 2026	3 Grant reconciliation registers prepared by 31 December 2026	3 Grant reconciliation registers prepared by 31 March 2027	3 Grant reconciliation registers prepared by 30 June 2027	Grant reconciliation Registers

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
					ment, viability and accountability									
30	BTO	Budget and Treasury	Number of AFS submitted by set date	Opex	To ensure restoration of effective financial management, viability and accountability	Financial Viability & Management	New Project	TLM	1 AFS submitted by 30 June 2026	1 AFS submitted by 31 August 2026	N/A	N/A	N/A	AFS statement

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
31		Section 52 reports submitted to the Mayor	Number of section 52 reports submitted to the Mayor within legislative timeframe by set date	Opex	To ensure restoration of effective financial management, viability and accountability	Financial Viability & Management	New Project	TLM	4 section 52 reports submitted to the Mayor within legislative timeframe by 30 June 2027	1 section 52 reports submitted to the Mayor within legislative timeframe by 31 July 2026	1 section 52 reports submitted to the Mayor within legislative timeframe 31 October 2026	1 section 52 reports submitted to the Mayor within legislative timeframe 31 January 2027	1 section 52 reports submitted to the Mayor within legislative timeframe by 30 April 2027	Section 52 reports

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
32	BTO	Supplementary	Number of supplem	2 000 000	To ensure	Financial Viability	New project	TLM	1 supplementar	N/A	N/A	N/A	1 supplementar	Valuation roll

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
		valuation roll	entary valuation roll implemented by set date		restoration of effective financial management, viability and accountability	& Management			y valuation roll implemented by 30 June 2027				y valuation roll implemented by 30 June 2027	

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
33	BTO	Review of Asset register	Number of asset reviewed by set date	R 4 000 000	To ensure restoration of effec	Financial Viability & Management	New Project	TLM	1 Number of asset register to reviewe	N/A	N/A	N/A	1 Number of asset register to review	

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
					tive financial management, viability and accountability				d by 30 June 2027				ed by 30 June 2027	

KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
34	MM	Performance Management	Number of B2B reports compiled and submitted to CoGHS	Operational	Ensure that there are functional	Good Governance & Public Participation	4 B2B reports compiled and submitted to CoGHS TA	TLM	Compiled and submitted 4 X B2B reports to CoGHS TA by	1 X B2B reports compiled and submitted to	1 X B2B reports compiled and submitted to	1X B2B report compiled and submitted to CoGH	1X B2B report compiled and submitted to CoGH	B2B reports & acknowledgement letter

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
			TA by set date		and accountable governance and management structures				30 June 2027	CoGHSTA by 30 September 2026	CoGHSTA by 31 December 2026	STA by 31 March 2027	STA by 30 June 2027	
35	MM	Annual Report	Number of annual report tabled to council by set date	Operational	Ensure that there are functional and accountable gov	Good Governance & Public Participation	New Project	TLM	1 annual report tabled to council by June 2027	N/A	N/A	1 annual report tabled to council by 31 March 2027	N/A	Annual report & council resolution

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					ernance and management structures									
36	MM	Adjusted SDBIP	Number of adjusted SDBIP by set date	Operational	Ensure that there are functional and accountable governance and manage	Good Governance & Public Participation	New Project	TLM	1 Adjusted SDBIP finalized June 2027	N/A	N/A	1 adjusted SDBIP finalized by 28 February 2027	N/A	Adjusted SDBIP &council resolution

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					ment structures									
37	MM	Annual Performance report	Number of Annual Performance Report submitted to auditor general by August 30th	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	1	TLM	1 Annual Performance Report by 30 June 2027	1 Annual Performance Report by 31 September 2026	N/A	N/A	N/A	Signed APR and Acknowledgement of receipt by AG

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
38	MM	Quarterly performance report	Number of Quarterly Performance Reports submitted to Audit Committee per quarter	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	4	TLM	4 Quarterly Performance Reports by 30 June 2027	1 Quarterly Performance Report by 30 September 2026	1 Quarterly Performance Report by 31 December 2026	1 Quarterly Performance Report by March 2027	1 Quarterly Performance Report by June 2027	Signed quarterly reports submitted COGSTA
39	MM	Midyear performance report	Number of Section 72 (mid-year	Operational	Ensure that there	Good Governance & Public	1	TLM	1 Mid-Year Performance Report	N/A	N/A	1 Mid-Year Performance	N/A	Council resolution, Mid-Year Report.

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
			performance reports) submitted by set date		are functional and accountable governance and management structures	Participation			by 30 June 2027			Report by 28 February 2027		
40	MM	Performance Agreements	Percentage of Performance agreements signed in departments per	Operational	Ensure that there are functional and	Good Governance & Public Participation	New Project	TLM	100%of Performance agreements signed in departments per annum	100% of Performance agreements signed in departments	N/A	N/A	N/A	Copy of signed Performance Agreements

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
			annum by set date		accountable governance and management structures				by 30 June 2027	per annum by Sep 2027				
41	MM	Oversight report	Number of oversight reports submitted by MPAC by set date		Ensure that there are functional and accountable governa	Good Governance & Public Participation	New Project	TLM	1 oversight report submitted by MPAC by June 2027	N/A	N/A	1 oversight report submitted by MPAC by 31 March 2027	N/A	Oversight report and council resolution

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					nce and management structures									
42	MM	IDP forums	Number of IDP representative forums held by set date	200 000	Ensure that there are functional and accountable governance and management	Good Governance & Public Participation	4 rep forums held by 30 June 2024	TLM	4 x IDP representative forums held by 30 June 2027	1IDP representative forums held by 30 September 2026	1 IDP representative forums held by 31 December 2026	1 IDP representative forums held by 31 March 2027	1 IDP representative forums held by 30 June 2027	Signed attendance register and Minutes of the Meetings

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					t structures									
43	MM	Iimbizos	Number of municipal Imbizos held by the Mayor by set date	R200 000	Strengthen public engagement	Good Governance & Public Participation	New Project	TLM	1municipal Imbizos held by 30 June 2026	N/A	N/A	N/A	1municipal Imbizos held by 30 June 2027	Invitations, Agenda and Attendance Registers
44	MM	Public Participation	Rounds of IDP public participation meeting held	R200 000.00	Strengthen public engagement	Good Governance & Public Participation	Public Consultation	TLM	2 Rounds of IDP public participation meeting held by 30 June 2027	N/A	1 Rounds of IDP public participation meeting held by 31 December 2026	N/A	1 Rounds of IDP public participation meeting held by 30 June 2027	Invitations, Agenda and Attendance Registers

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
45	MM	Process plan	Number of IDP/ Budget/ PMS Process Plan adopted by set date	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	IDP/Budget/PMS Process Plan 2027/28	TLM	1 IDP/Budget/PMS Process Plan by 30 June 2027	1 IDP/Budget/ PMS Process Plan by 30 September 2026	N/A	N/A	N/A	IDP/Budget/PMS Process Plan Council Resolution
46	MM	Integrated Development plan	Number of drafts IDP tabled by	Operational	Ensure that there	Good Governance & Public	1 x Draft IDP 2027/28	TLM	1x Draft IDP by June 2027	N/A	N/A	1 Draft IDP documents	N/A	Draft IDP document Council resolution

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
			Council end March		are functional and accountable governance and management structures	Participation						submitted to Council by 31 March 2027		
47	MM	Integrated Development plan	Number of final IDP approved and adopted by Council end May	Operational	Ensure that there are functional and	Good Governance & Public Participation	1 IDP 2027/28	TLM	1IDP document submitted to Council by 30 June 2027	N/A	N/A	N/A	1 Final IDP document submitted to Council by 31	IDP document Council resolution

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					accountable governance and management structures								May 2027	
48	MM	Communication	Number of website updates conducted by set date	Operational	Ensure that there are functional and accountable governa	Good Governance & Public Participation	New Project	TLM	8 website updates conducted by 30 June 2027	2 website updates conducted by 30 September 2026	2 website updates conducted by 31 December 2026	2 website updates conducted by 31 March 2027	2 website updates conducted by 30 June 2027	Copies of website updates and pictures

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					nce and management structures									
49	MM	Communication	Percentage of media releases / Public notices published by set date	Operational	Ensure that there are functional and accountable governance and managemen	Good Governance & Public Participation	New Project	TLM	100%media releases published by 30 June 2027	25% media releases published by 31 September 2026	25% media releases published by 31 December 2026	25% media releases published by 31 March 2027	25% media releases published by 30 June 2027	Media release

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					t structures									
50	MM	Communication	Number of Communication Strategy reviewed by set date	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	1 Communication Strategy	TLM	1 Communication Strategy reviewed by 30 June 2027	N/A	N/A	N/A	1 Reviewed communication strategy by 30 June 2027	Communication Strategy and Council resolution

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
51	MM	Public Participation	Number of Focal Groups launched by set date	Operational	Ensure that there are functional and accountable governance and management structures t	Good Governance & Public Participation	New Project / Focal Groups	TLM	3X Focal Groups launched by end of June 2027	N/A	1X HIV/AIDS launched by 31 December 2026	1X GBV +F Forum launched by 31 March 2027	1X Youth Council launched by 31 June 2027	Invitations, Agenda and Attendance Registers

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
52	MM	Internal Audit	Number of Audit Committee meetings held by set date	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	4 X Audit Committee meetings	TLM	Hold 4 X Audit committee meetings by 30 June 2027	Hold 1 X Audit committee meetings by 30 September 2026	Hold 1X Audit committee meeting by 31 December 2026	Hold 1X Audit committee meeting by 31 March 2027	Hold 1X Audit committee meeting by 30 June 2027	Signed attendance register and minutes
53	MM	Internal Audit	Number of Internal Audit charter reviewed by set date	Operational	Ensure that there are functional and accountable governance and	Good Governance & Public Participation	1 x internal Audit charter reviewed	TLM	1 x internal Audit charter reviewed by 30 June 2027	1 x internal Audit charter reviewed by 30 September 2026	N/A	N/A	N/A	Copy of internal audit charter and minutes

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
					management structures									
54	MM	Internal Audit	Number of audit committee reports tabled to Council by set date	Operational	Ensure that there are functional and accountable governance and management structures		4 Audit committee reports tabled to Council	TLM	Table 4 audit committee reports to Council by 30 June 2027	Table 1 audit committee report to Council by 30 September 2026	Table 1 audit committee report to Council by 31 December 2026	Table 1 Audit committee report to Council by 31 March 2027	Table 1 Audit committee report to Council by 30 June 2027	Audit reports & Council resolution
55	MM	Risk	Number of strategic risk management registers reviewe	Operational	Ensure that there are functional and accountable	Good Governance & Public Participation	1 strategic Risk Register reviewed	TLM	Review 1 strategic Risk Register by 30	N/A	N/A	N/A	1strategic Risk Register reviewed by 30	Reviewed strategic risk register & attendance register

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
			d by set date		governance and management structures				June 2027				June 2027	
56	MM	Risk	Number of risk committee meeting facilitated and held per quarter by set date	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance and Public Participation	4x Risk Management meetings	TLM	4x Risk Management Meetings to be held June 2027	1x Risk Management Meeting to be held by September 2026	1x Risk Management Meeting to be held December 2026	1x Risk Management Meeting to be held March 2027	1x Risk Management Meeting to be held June 2027	Signed Attendance Registers and minutes.
57	MM	Internal Audit	Number of AG action plan developed	Operational	Ensure that there are functional	Good Governance and Public Participation	1x 2025/ 2026 Action Plan	TLM	1x 2025/ 2026 AG Action	N/A	N/A	1x 2025/ 2026 AG Action Plan	N/A	2025/2026 AG Action Plan with Council Resolution

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
			and monitored per annum		and accountable governance and management structures				Plan to be developed and submitted to Council by June 2027			to be developed and submitted to Council by March 2027		

KPA 6: TRANSFORMATION & ORGANISATIONAL DEVELOPMENT

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
58	Corporate Services	Human resource (Labour resources)	Number of LLF meetings convened by set date	Operational	To achieve a well transformed and integrated organization	Transformation& Organizational Development	10x LLF meetings convened by 30 June 2027	TLM	Convene 10x LLF meetings by 30 June 2027	Convene 3 x LLF meetings by 30 September 2026	3X LLF meetings convened by 31 December 2026	2X Convene 1 LLF x Meetings by 31 March 2027	2X Convene 1 LLF x Meetings by 30 June 2027	Signed attendance register and minutes

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
59	Corporate Services	Human resource (labour resources)	Number of organograms reviewed and approved by council by set date	Operational	To achieve a well transformed and integrated organization	Transformation& Organizational Development	1x organgram reviewed and approved by council by set date	TLM	Review and approve 1x organgram by 30 June 2027	N/A	N/A	Review and appr-ove 1x organgram by 30 March 2027		Approved Organogram with council resolution
60	Corporate Services	Human resource (Labour resources)	Number of ICT steering committee meetings held by set date	Operational	To achieve a well transformed and integrated organization	Transformation& Organizational Development	ICT steering meetings held	TLM	Hold 4 x ICT steering committee meetings by 30 June 2027	Hold 1 x ICT steering committee meeting by 30 September 2026	Hold 1x ICT steering committee meeting by 31 December 2026	1x ICT steering committee meetings held by 31 March 2027	1x ICT steering committee meetings held by 30 June 2027	Agenda, signed attendance register and Minutes
61	Corporate Ser	Human resource	Number of council meetin	Operational	To achieve a well transfor	Transformation& Organizational	Council meetings	TLM	Convene 4 x counc	Convene 1 x counc	Convene 1 x council	Convene 1 x council	Convene 1 x council	Agenda, signed attendance register

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
	vices	(Labourresources)	gs convened by set date		med and integrated organization	Development	convened		il meetings by 30 June 2027	il meeting by 30 September 2026	meeting by 31 December 2026	meeting by 31 March 2027	meeting by 30 June 2027	and Minutes
62	Corporate Services	Human resource	Number of OHS Departmental Meetings held by set date	Operational	To achieve a well transformed and integrated organization	Transformation& Organizational Development	OHS Departmental Meetings held	TLM	4x OHS Departmental Meetings held by 30 June 2027	1 x OHS Departmental Meetings held by 30 September 2026	1 x OHS Departmental Meetings held by 31 December 2026	1 x OHS Departmental Meetings held by 31 March 2027	1 x OHS Departmental Meetings held by 30 June 2027	Attendance Registers and Agenda
63	Corporate Services	(Labour resources)	Number of OHS Workplace Inspections conducted by	Operational	To achieve a well transformed and integrated	Transformation& Organizational Development	8 OHS Workplace Inspections	TLM	8 OHS Workplace Inspections conducted by 30	2 x OHS Workplace Inspections conducted by 30	2 x OHS Workplace Inspections conducted by 31	2 x OHS Workplace Inspections conducted by 31	2 x OHS Workplace Inspections conducted by 30	Inspection report

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
			set date		organization				June 2027	September 2026	December 2026	March 2027	June 2027	
64	Corporate Services	Human resource	Number of Wellness Awareness Workshops held by set date	Operational	To achieve a well transformed and integrated organization	Transformation& Organizational Development	Wellness awareness Workshops	TLM	2 OHS Wellness awareness Workshops held by 30 June 2027	N/A	1 x Wellness Awareness Workshops held by 31 December 2026	N/A	1 x Wellness Awareness Workshops held by 30 June 2027	Attendance registers
65	Corporate	Council support	Percentage of councillors who have declared their financial interest by set date	Opex	To achieve a well transformed and integrated organization	Transformation& Organizational Development	New project	TLM	100%	N/A	N/A	N/A	100% of councillors who have declared their financial interest by 30	Declarations forms

Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
													June 2027	

7. CONCLUSION

The SDBIP is a key management, implementation and monitoring tool, which provides operational content to the end-of-year service delivery targets, set in the budget and IDP. All the Section 56/57 Management should be evaluated and monitored on the implementation of the SDBIP, which comprises largely of Key Performance Indicators and projects on a quarterly basis.

In preparation of the IDP and SDBIP, the Municipality also took into consideration the comments of CoGHSTA MEC and the Auditor General of South Africa. The SDBIP also enables the council to monitor the performance of the municipality against quarterly targets on service delivery. This enables the Mayor and the Accounting Officer to be proactive and take remedial steps in the event of poor performance.

Mayor Cllr TSHUKUDU **:** .... ***Date:*** 22 JUNE 2026