



THABAZIMBI LOCAL MUNICIPALITY

DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

2025/26 FY

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

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.

M CHUMA

Acting Municipal Manager of Thabazimbi Local Municipality

Date _____

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)

Cllr Pilane

Mayor of Thabazimbi Local Municipality

Date _____

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

TABLE OF CONTENT

1.	LEGISLATION COMPLIANCES STATUS.....
2.	METHODOLOGY AND CONTENT
3.	VISION, MISSION, VALUES
4.	STRATEGIC ALIGNMENT
5.	PROJECTED MONTHLY REVENUE AND EXPENDITURE
	OPERATING BUDGET FRAMEWORK
6.	SERVICE DELIVERY AND PERFORMANCE INDICATORS
7.	CONCLUSION

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

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

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

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

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

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 $\pm 10\%$ 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

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

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 $\pm 10\%$ 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 (KPA's) as prescribed by the Performance Management Guide for Municipalities of 2001, with the addition of Spatial Rationale as another KPA to be focused upon.

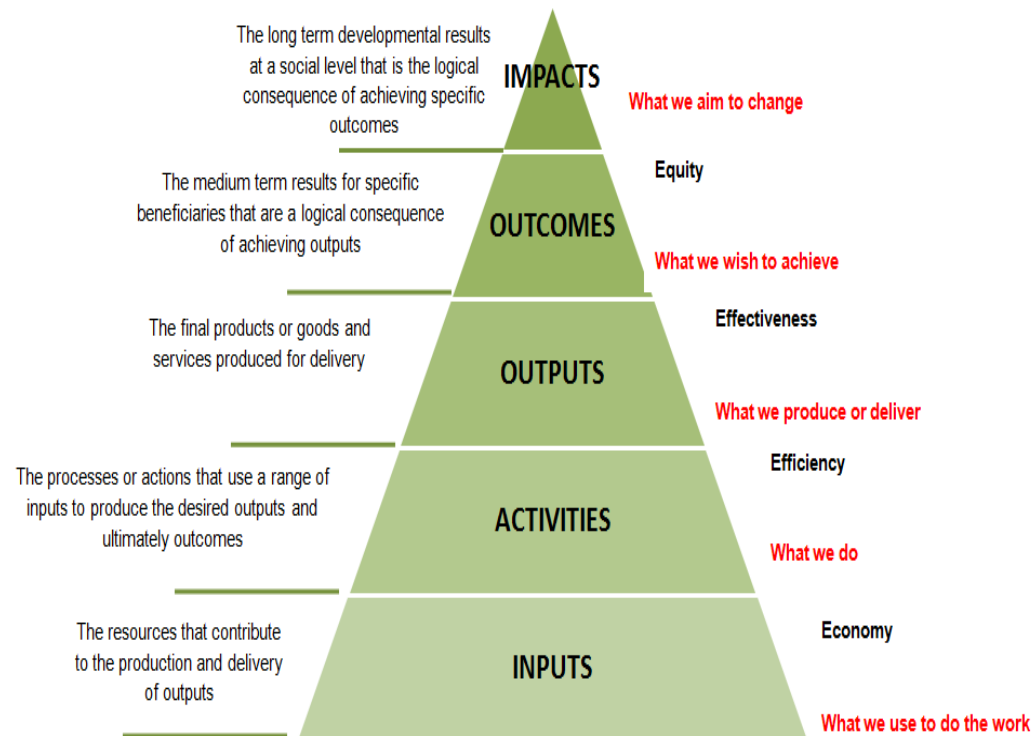
THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

- 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

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026



The performance management system is implemented through the following cycle:

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

a) Planning and Review

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

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

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

- 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

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

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.

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

- 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”

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

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
- Innovation and Transformation
- Safe environment
- Collaboration
- Transparency and Fairness
- Community involvement

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

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

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	To ensure sustainable spatial development
	An inclusive and integrated rural economy	
	Reversing the spatial effect of apartheid	
	Transition to a low-carbon economy	To create conducive environment for sustainable local economic development
	Quality health care for all	
Putting people and their concerns first	Social protection	Ensure that there are functional and accountable governance and management structures.
	Transforming society and uniting the country	
	Building safer communities	Strengthen public engagement
	Improving quality of education, training and innovation	
Sound financial management and accounting	Fighting corruption	To achieve a well transformed and Integrated Organisation.
		To ensure efficient administrative support services.

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

BACK TO BASICS PRIORITIES	NATIONAL DEVELOPMENT PLAN	THABAZIMBI STRATEGIC OBJECTIVES
		To ensure restoration of effective financial management, viability and accountability
Demonstrating good governance and administration		
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

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

5. PROJECTED MONTHLY REVENUE AND EXPENDITURE

OPERATING BUDGET FRAMEWORK

Operating Revenue

LIM361 Thabazimbi - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure											
Employee related costs	2	167,944	157,018	164,865	175,706	175,706	175,706	105,389	184,755	194,455	201,747
Remuneration of councillors		7,736	9,392	10,164	12,124	12,124	12,124	6,482	12,658	13,228	13,558
Bulk purchases - electricity	2	84,475	83,126	92,487	117,305	117,305	117,305	62,065	132,203	138,152	141,606
Inventory consumed	8	48,690	42,075	61,746	56,143	82,241	82,241	33,103	59,573	62,253	63,810
Debt impairment	3	-	-	-	36,271	36,271	36,271	-	36,271	37,903	38,851
Depreciation and amortisation		-	-	23,568	44,420	44,420	44,420	-	44,420	46,419	47,580
Interest		7,175	13,688	6,090	23,622	20,622	20,622	10,781	21,529	22,498	23,060
Contracted services		47,836	41,718	90,673	63,428	92,735	92,735	51,856	61,530	64,299	65,906
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		74	-	-	-	-	-	-	-	-	-
Operational costs		15,568	18,502	25,102	45,324	45,396	45,396	16,681	40,115	41,897	42,984
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		379,498	365,519	474,695	574,343	626,821	626,821	286,357	593,054	621,103	639,101

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

Summary of expenditure classified by main expenditure source

LIM361 Thabazimbi - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2025/02/28												
Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budoet	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budoet	Adjusted Budoet	Adjusted Budoet
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		175,706	175,706	-	-	-	-	-	-	175,706	183,789	192,059
Remuneration of councillors		12,124	12,124	-	-	-	-	-	-	12,124	12,682	13,253
Bulk purchases - electricity		117,305	117,305	-	-	-	-	-	-	117,305	138,995	164,695
Inventory consumed		58,143	58,143	-	-	-	-	26,098	26,098	82,241	58,725	61,368
Debt impairment		36,271	36,271	-	-	-	-	-	-	36,271	37,940	39,647
Depreciation and amortisation		44,420	44,420	-	-	-	-	-	-	44,420	51,083	58,746
Interest		23,622	20,622	-	-	-	-	0	0	20,622	24,448	25,548
Contracted services		63,428	67,171	-	-	-	-	25,564	25,564	92,735	123,883	128,567
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		45,324	42,424	-	-	-	-	2,972	2,972	45,396	46,948	48,607
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		574,343	572,186	-	-	-	-	54,634	54,634	626,821	678,592	732,489

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

Explanatory notes to MBRR Table A1 - Budget Summary

LIM361 Thabazimbi - Table B1 Adjustments Budget Summary - 2025/02/28

Description	2024/25										Budget Year 2025/26	Budget Year 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget		
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H			
Financial Performance												
Property rates	108,625	108,625	–	–	–	–	25,500	25,500	134,125	115,143	122,051	
Service charges	273,348	273,348	–	–	–	–	0	0	273,348	469,771	526,917	
Investment revenue	660	660	–	–	–	–	–	–	660	700	742	
Transfers recognised - operational	149,758	149,758	–	–	–	–	0	0	149,758	159,137	170,694	
Other own revenue	46,604	46,604	–	–	–	–	15,096	15,096	61,700	108,986	115,525	
Total Revenue (excluding capital transfers and contributions)	578,995	578,995	–	–	–	–	40,596	40,596	619,591	853,736	935,930	
Employee costs	175,706	175,706	–	–	–	–	–	–	175,706	183,789	192,059	
Remuneration of councillors	12,124	12,124	–	–	–	–	–	–	12,124	12,682	13,253	
Depreciation & asset impairment	80,691	80,691	–	–	–	–	–	–	80,691	89,023	98,393	
Finance charges	23,622	20,622	–	–	–	–	0	0	20,622	24,448	25,548	
Inventory consumed and bulk purchases	173,448	173,448	–	–	–	–	26,098	26,098	199,546	197,720	226,063	
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–	–	
Other expenditure	108,752	109,595	–	–	–	–	28,536	28,536	138,131	170,931	177,173	
Total Expenditure	574,343	572,186	–	–	–	–	54,634	54,634	626,821	678,592	732,489	
Surplus/(Deficit)	4,651	6,808	–	–	–	–	(14,038)	(14,038)	(7,230)	175,144	203,441	
Transfers and subsidies - capital (monetary)	105,381	105,381	–	–	–	–	–	–	105,381	129,655	134,184	
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) after capital transfers & Share of surplus/ (deficit) of associate	110,032	112,189	–	–	–	–	(14,038)	(14,038)	98,151	304,799	337,625	
Surplus/ (Deficit) for the year	110,032	112,189	–	–	–	–	(14,038)	(14,038)	98,151	304,799	337,625	
Capital expenditure & funds sources												
Capital expenditure	79,523	79,523	–	–	–	–	24,999	24,999	104,522	91,266	85,505	
Transfers recognised - capital	78,474	78,474	–	–	–	–	24,999	24,999	103,473	90,169	84,358	
Borrowing	–	–	–	–	–	–	–	–	–	–	–	
Internally generated funds	1,049	1,049	–	–	–	–	–	–	1,049	1,097	1,147	
Total sources of capital funds	79,523	79,523	–	–	–	–	24,999	24,999	104,522	91,266	85,505	
Financial position												
Total current assets	262,876	583,542	–	–	–	–	(141,710)	(141,710)	441,833	1,024,762	1,883,789	
Total non current assets	35,939	854,869	–	–	–	–	24,999	24,999	879,868	64,522	84,741	
Total current liabilities	298,300	885,330	–	–	–	–	(102,672)	(102,672)	782,658	819,404	1,361,026	
Total non current liabilities	9,630	61,547	–	–	–	–	–	–	61,547	9,630	9,630	
Community wealth/Equity	(9,116)	491,534	–	–	–	–	(14,038)	(14,038)	477,496	260,249	597,874	
Cash flows												
Net cash from (used) operating	(38,136)	(38,136)	–	–	–	–	(58,272)	(58,272)	(96,409)	140,906	161,731	
Net cash from (used) investing	(42,925)	42,925	–	–	–	–	(123,072)	(123,072)	(80,148)	(91,266)	(85,505)	
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–	
Cash/cash equivalents at the year end	(80,454)	189,865	–	–	–	–	(181,345)	(181,345)	8,520	195,627	378,331	
Cash backing/surplus reconciliation												
Cash and investments available	(80,459)	104,011	–	–	–	–	(95,491)	(95,491)	8,520	190,457	370,118	
Application of cash and investments	77,711	528,543	–	–	–	–	(106,924)	(106,924)	421,620	292,099	426,649	
Balance - surplus (shortfall)	(158,169)	(424,532)	–	–	–	–	11,433	11,433	(413,100)	(101,642)	(56,531)	
Asset Management												
Asset register summary (WDV)	35,939	854,869	–	–	–	–	24,999	24,999	879,868	64,522	84,741	
Depreciation	44,420	44,420	–	–	–	–	–	–	44,420	51,083	58,746	
Renewal and Upgrading of Existing Assets	63,000	63,000	–	–	–	–	(12,499)	(12,499)	50,501	54,735	27,358	
Repairs and Maintenance	24,214	18,833	–	–	–	–	0	0	18,833	28,800	30,162	

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.

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

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	1,200,000.00	To ensure sustainable Spatial Development	Spatial Rationale	New Project	TLM	1 land audit conducted by 30 June 2025(all wards)	N/A	Advertisement of service provider by 31 December 2025	N/A	Appointment of service provider by 30 June 2026	Q.3 Advertisement Q.4 Appointment Letter
2	SD	PED	Building plans received, assessed and approved		Operational	To ensure sustainable Spatial Development	Spatial Rationale	100% of building plans received, assessed and approved within a period of 30 days from the day of receipt by 30 June 2026	TLM	100% (of total building permits applications received for review and approved) by 30 June 2026	100% (of total building permits applications received for review and approved) by 30 Sept 2025	100% (of total building permits applications received for review and approved) by 31 Dec 2025	100% (of total building permits applications received for review and approved) by 31 March 2026	100% (of total building permits applications received for review and approved) by 30 June 2026	Register for building plans and approval letters
3	SD	PED	Awareness campaign on building regulations (newspaper)		Operational	To ensure sustainable Spatial Development	Spatial Rationale	Conduct 2 awareness campaigns on building regulation	TLM	Conduct 4 awareness campaigns on building regulations (newspaper notices and	1 Awareness and campaign on building regulation conducted by 30 Sept	1 Awareness and campaign on building regulation conducted by 31 December	1 Awareness and campaign on building regulation conducted by 31	1 Awareness and campaign on building regulation conducted by 30 June	Social media clips

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	ID P Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
			per notices and social media platforms					s (newspaper notices and social media platforms by 30 June 2026		social media platforms)	2025	2025	March 2026	2026	
5	SD	PED	Municipal planning tribunal sittings	Number of municipal planning tribunal sittings held by set date	Operational	To ensure sustainable Spatial Development	Spatial Rationale	Implementation of SPLUMA	TLM	4 Municipal tribunal sittings held by 30 June 2026	1 Municipal tribunal sittings held by 30 September 2025	1 Municipal tribunal sittings held by 31 December 2025	1 Municipal tribunal sittings held by 31 March 2026	1 Municipal tribunal sittings held by 30 June 2026	Agenda and attendance registers and minutes
6	SD	PED	Land Use Planning and Implementation	Land development and land use applications received, evaluated, processed	Operational	To ensure sustainable Spatial Development	Spatial Rationale	Implementation of SPLUMA	TLM	100 % of land development and land use applications received, evaluated, processed and approved by 30 June 2026	100 % of land development and land use applications received, evaluated, processed and approved by 30 September 2025	100 % of land development and land use applications received, evaluated, processed and approved by 31 December 2025	100 % of land development and land use applications received, evaluated, processed and approved by 31 March 2026	100 % of land development and land use applications received, evaluated, processed and approved by 30 June 2026	Approval letters

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	ID P Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
				and approved by set date											
7	SD	PED	Housing Consumer Education	Number of Housing Consumer Education conducted by set date	Operational	To ensure sustainable Spatial Development	Spatial Rationale	New Project	TLM	Conduct 1 Housing Consumer Education (newspaper notices and social media platforms) by 30 June 2026	Conduct 1 Housing Consumer Education (Newspaper notices and social media platforms) by 30 September 2025	Conduct 1 Housing Consumer Education (newspaper notices and social media platforms) by 31 December 2025	Conduct 1 Housing Consumer Education (newspaper notices and social media platforms) 31 March 2026	Conduct 1 Housing Consumer Education (newspaper notices and social media platforms) 30 June 2026	Agenda and attendance registers and minutes
8	SD	PED	Township establishment	Number of Township approved to be established at Regorogile Ext 9 and registration of 110 Erven at the Deeds	750.000.00	To ensure sustainable Spatial Development	Spatial Rationale	New project	TLM	1 Township to be established at Regorogile Ext 9 and 110 Erven Registered at the Deeds office June 2026	Advertisement of services providers by 30 September 2025	Appointment of service providers by 31 December 2025	Lodging of application by 31 March 2026	Approval of Application by 30 June 2026	Q1 advertisement Q2 Appointment Q3 Lodge application Q4 Approval Letter and property transfer letter

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	ID P Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
				Office by set date											

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPA 2: BASIC SERVICES AND INFRASTRUCTURE DEVELOPMENT

Ref	Direct orate	Project Name	KPI	Budget	IDP Objecti ve	Municip al KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
10	Comm unity Service s	Removal of illegal waste dumps	Number of illegal waste dumps removed by set date	500,000.0 0	To ensure quality services to communit y by improving current infrastruc ture to sustainab le levels and promote environm ental manage ment systems.	Basic Services & Infrastructu re	New	TLM	40 Number of illegal waste dumps removed by 30 June 2026	10 Number of illegal waste dumps	10 Number of illegal waste dumps by 31 December 2025	10 Number of illegal waste dumps removed by 30 March 2026	10 Number of illegal waste dumps removed by 30 June 2026	Pictures before and after
11	Comm unity Service s	Waste manage ment	Number of Ward based Community Education and Awareness Workshops conducted by set date	Opex	To ensure quality services to communit y by improving current infrastruc ture to sustainab le levels and	Community Services	New	TLM	4 Ward based Communi ty Education and Awarenes s Workshop s conducted by 30 June 2026	1 Ward based Community Education and Awareness Workshops conducted by 30 September 2025	1 Ward based Community Education and Awareness Workshops conducted by 31 December 2025	1 Ward based Communi ty Education and Awarenes s Workshop s conducted by 31 March 2026	1 Ward based Communi ty Education and Awarenes s Workshop s conducted by 30 June 2026	Attendance registers Pamphlets

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

Ref	Direct orate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
					promote environmental management systems.									
12	Technical Services	Upgrading of Bulk Water Pipeline Between Thabazimbi Pump Station And Thabazimbi Y Piece	Km of pipeline to be upgraded	R16 000 000.00	To ensure quality services to community by improving current infrastructure to sustainable levels and promote environmental management systems.	Basic Services & Infrastructure	3km of pipeline upgraded by 2025	WSIG	4,7km pipe line be upgrade by June 2026	1km pipeline upgraded by September 2025	2km pipeline upgraded by 31 December 2025	3km pipeline upgraded by 31 March 2026	4.7 km pipeline to be upgraded 30 June 2026	Completion Certificate
13	Technical Services	Upgrading of package plant at Thabazimbi booster pump	1 package plant to be upgraded	R8 000 000.00	To ensure quality services to community by improving current	Basic Services & Infrastructure	New	WSIG	40% progress on construction	Appointment of the contractor by September 2025	15% progress on construction by 31 December 2025	30% progress on construction by 31 March 2026	40% progress on construction by June 2026	Progress Report

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

Ref	Direct orate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
					infrastructure to sustainable levels and promote environmental management systems.									
14	Technical Services	Upgrading of Bulk Water Pipeline at Rooiberg	Km of pipeline to be upgraded	R6 000 000.00	To ensure quality services to community by improving current infrastructure to sustainable levels and promote environmental management systems.	Basic Services & Infrastructure	New	WSIG	1km pipeline upgraded	Advertisement of the contractor by September 2025	Appointment of the contractor by 31 December 2025	500m pipeline upgraded by March 2026	1km Pipeline upgraded by June 2026	Progress Report
15	Technical Services	Upgrading of Thabazimbi	Number of WWTW to upgrade	R10 000.000.00	To ensure quality services	Basic Services & Infrastructure	New	WSIG	40% of refurbishment of the plant	Appointment of the contractor by	15% progress on construction by 31	30% progress on refurbish	40% progress on refurbish	Progress Report

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

Ref	Direct orate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
		WWTW			to community by improving current infrastructure to sustainable levels and promote environmental management systems.				by June 2026	September 2025	December 2025	ment by 31 March 2026	ment by June 2026	
16	Technical Services	Upgrading of Rooiberg WWTW	Number of WWTW to upgrade	R4 000 000.00	To ensure quality services to community by improving current infrastructure to sustainable levels and promote environmental management systems.	Basic Services & Infrastructure	New	WSIG	25% of refurbishment of the plant by June 2026	Design completion by September 2025	Appointment of the contractor by 31 December 2025	10% of Refurbishment of the plant by 31 march 2026	25% progress on construction by June 2026	Progress Report

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

Ref	Direct orate	Project Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
17	Technical Services	Rooiberg paving of internal streets	Km of paved roads	R 18 056 426.52	To ensure quality services to community by improving current infrastructure to sustainable levels and promote environmental management systems.	Basic Services & Infrastructure	1km road paved but not commissioned	MIG	4km road paved and commissioned	1km sub base layer completed by 31 September 2025	1,5km base layer completed by 31 December 2025	3km base layer completed by 31 March 2026	4km road paved and commissioned by June 2026	Completion certificate
18	Technical Services	Upgrading of internal streets at Regorogile Ext 8	Km of roads to be tarred	R19 668 526.48	To ensure quality services to community by improving current infrastructure to sustainable levels and promote	Basic Services & Infrastructure	2km sub base layer completed	MIG	4km Road paved but not commissioned	3km sub base layer completed by 31 September 2025	4km sub base layer completed by 31 December 2025	4km base layer completed by 31 March 2026	4km road paved but not commissioned by June 2026	Progress Report

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

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

KPA 3: ECONOMIC DEVELOPMENT

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
19	LED	PED	LED forums	Number of LED Forum meetings held by set date	Operational	To create a conducive environment for sustainable local economic development	Economic Development	New Project	TLM	Hold 4 LED Forum meetings by 30 June 2026	Hold 1 LED Forum meeting by 30 September 2025	Hold 1 LED Forum meeting by 31 December 2025	Hold 1 LED Forum meeting by 31 March 2026	Hold 1 LED Forum meeting by 30 June 2026	Invitations/ Attendance registers Minutes
20	LED	PED	SMME Support and township economy regeneration	Number of business skills Trainings /workshops facilitated by set date	Operational	To create a conducive environment for sustainable local economic development	Economic Development	New Project	TLM	Facilitate 4 business skills Trainings /workshops by 30 June 2025	1 business skills Training /workshop by 30 September 2025	1 business skills Trainings /workshops by 31 December 2025	1 business skills Training /workshop by 31 March 2026	1 business skills Training /workshop by 30 June 2026	Invitations/Attendance registers
21	LED	PED	SMME Support and	Percentage of street trading/ha	Operational	To create a conducive	Economic Development	New Project	TLM	100% of street trading/hawk	100% total permits issued by	100% of total permits	100% of total permits	100% of total permits	Copies of permits and receipts

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
			township economy regeneration	workers permits issued by set date		environment for sustainable local economic development				ers permits issued by 30 June 2026	30 September 2025	issued by 30 December 2025	issued by 31 March 2026	issued by 30 June 2026	
22	LED	PED	Business Registration Certificates	Business registration applications received, evaluated, processed and approved by set date	Operational	To create conducive environment for sustainable local economic development	Economic Development	New Project	TLM	100 % of Business registration applications received, evaluated, processed and approved by 30 June 2026	100 % of Business registration applications received, evaluated, processed and approved by 30 September 2025	100 % of Business registration applications received, evaluated, processed and approved by 30 December 2025	100 % of Business registration applications received, evaluated, processed and approved by 31 March 2026	100 % of Business registration applications received, evaluated, processed and approved by 30 June 2026	Business registration Certificates
23	LED	PED	Promotion and Marketing of tourism	Identification and support of Tourism initiatives	Operational	To create conducive environment for sustainable local economic development	Economic Development	New Project	TLM	4 Tourism initiatives held by 30 June 2026	1 Tourism initiative held by 30 September 2025	1 Tourism initiatives held by 31 December 2025	1 Tourism initiatives held by 31 March 2026	1 Tourism initiatives held by 30 June 2026	Invitations/ Attendance registers Minutes

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPA 4: FINANCIAL VIABILITY AND MANAGEMENT

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
24	FV	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 than 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 reports and proof of submission
25	FV	BTO	Revenue Management	Percentage maintenance of debtors collection Rate (consumer cash collected) by set date	Operational	To ensure restoration of effective financial management, viability and accountability	Financial Viability & Management	90% of debtors' collection Rate (consumer cash collected) by the 30 June 2025	TLM	Collect 90% of debtors' collection rate (consumer cash collected) by 30 June 2026	Collect 90% of debtors' collection rate (consumer cash collected) by 30 September 2025	Collect 90% of debtors' collection Rate (consumer cash collected) by 31 December 2025	Collect 90% of debtors' collection Rate (consumer cash collected) by 31 March 2026	Collect 90% of debtors' collection Rate (consumer cash collected) by 30 June 2026	Quarterly Report
26	FV	BTO	Supply chain Management	Number of reports on implementation of SCM policy compiled and	Operational	To ensure restoration of effective financial	Financial Viability & Management	4x SCM reported submitted by 30 June 2025	TLM	Submit 4 X SCM reports by 30 June 2026	Submit 1 x implementation of SCM policy to council by 30 Sept 2025	Submit 1 x implementation of SCM policy to council by 31 Dec	Submit 1 x implementation of SCM policy to council by 31 March 2026	Submit 1 x implementation of SCM policy to council by 30 June	Reports with Council resolutions

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
				submitted to Council by set date		al management, viability and accountability						2025		2026	
27	FV	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 2026	3 Bank reconciliation registers prepared by 30 September 2025	3 Bank reconciliation registers prepared by 31 December 2025	3 Bank reconciliation registers prepared by 31 March 2026	3 Bank reconciliation registers prepared by 30 June 2026	Registers
28	FV	BTO	Budget and Treasury	Number of Investments reconciliation registers prepared by set date	Operational	To ensure restoration of effective financial management, viability and accountability	Financial Viability & Management	New Projects	TLM	12 Investments reconciliation registers prepared by 30 June 2026	3 investment reconciliation registers prepared by 30 September 2025	3 investment reconciliation registers prepared by 31 December 2025	3 investment reconciliation registers prepared by 31 March 2026	3 investment reconciliation registers prepared by 30 June 2026	Registers
29	FV	BTO	Budget and	Number of Borrowings	Operational	To ensure	Financial Viability &	New Projects	TLM	12 Borrowings	3 Borrowings	3 Borrowing	3 Borrowings	3 Borrowing	Reconciliation

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
			Treasury	reconciliation registers prepared by set date		restoration of effective financial management, viability and accountability	Management			reconciliation registers prepared by 30 June 2026	reconciliation registers prepared by 30 September 2025	reconciliation registers prepared by 31 December 2025	reconciliation registers prepared by 31 March 2026	reconciliation registers prepared by 30 June 2026	Registers
30	FV	BTO	Budget and Treasury	Number of Grant reconciliation register prepared by set date	Operational	To ensure restoration of effective financial management, viability and accountability	Financial Viability & Management	New Projects	TLM	12 Grant reconciliation registers prepared by 30 June 2026	3 Grant reconciliation registers prepared by 30 September 2025	3 Grant reconciliation registers prepared by 31 December 2025	3 Grant reconciliation registers prepared by 31 March 2026	3 Grant reconciliation registers prepared by 30 June 2026	Grant reconciliation Registers
31	FV	BTO	Budget and Treasury	Number of AFS submitted by set date	Opex	To ensure restoration of effective financial management, viability	Financial Viability & Management	New Project	TLM	1 AFS submitted by 30 June 2026	1 AFS submitted by 31 August 2025	N/A	N/A	N/A	AFS statement

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget source	Annual Target	Q1	Q2	Q3	Q4	POE
						and accountability									
32	FV		Section 52 reports submitted to the Mayor	Number of section 52 reports submitted to the Mayor within legislative timeframe	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 2026	1 section 52 reports submitted to the Mayor within legislative timeframe by 30 September 2024	1 section 52 reports submitted to the Mayor within legislative timeframe 31 December 2025	1 section 52 reports submitted to the Mayor within legislative timeframe 31 March 2026	1 section 52 reports submitted to the Mayor within legislative timeframe by 30 June 2025	Section 52 reports & council resolution

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
33	SS S	Strategic Support Services	Performance Management	Number of B2B reports compiled and submitted to CoGHSTA by set date	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	4 B2B reports compiled and submitted to CoGHSTA	TLM	Compiled and submitted 4 X B2B reports to CoGHSTA by 30 June 2026	1 X B2B reports compiled and submitted to CoGHSTA by 30 September 2025	1 X B2B reports compiled and submitted to CoGHSTA by 31 December 2025	1X B2B report compiled and submitted to CoGHSTA by 31 March 2026	1X B2B report compiled and submitted to CoGHSTA by 30 June 2026	B2B reports & acknowledgment letter
34	SS S	Strategic Support Services	Performance Management	Number of annual report tabled to council by set date	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	New Project	TLM	1 annual report tabled to council by June 2026	N/A	N/A	1 annual report tabled to council by 31 January 2026	N/A	Annual report & council resolution
35	SS S	Strategic Support Services	Performance Management	Number of adjusted SDBIP by set date	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	New Project	TLM	1 Adjusted SDBIP finalized June 2026	N/A	N/A	1 adjusted SDBIP finalized by 28 February 2026	N/A	Adjusted SDBIP & council resolution

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
						structures									
36	SS S	Strategic Support Services	Performance Management	Number of Annual Performance Report submitted to auditor general by August 30 th	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 2026	1 Annual Performance Report by 31 September 2025	N/A	N/A	N/A	Signed APR and Acknowledgement of receipt by AG
37	SS S	Strategic Support Services	Performance Management	Percentage of performance assessments performed	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	New project	TLM	100% or all employee Performance assessment/ appraisal completed by 30 June 2026	100% or all employee Performance assessment/ appraisal completed by 30 September 2025	100% or all employee Performance assessment/ appraisal completed by	100% or all employee Performance assessment/ appraisal completed	100% or all employee Performance assessment/ appraisal completed	Copies of dated and signed Assessment Plans
38	SS S	Strategic Support Services	Performance Management	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	1 Quarterly Performance Report	1 Quarterly Performance Report	1 Quarterly Performance Report	1 Quarterly Performance Report	Signed quarterly reports submitted to Audit Committee

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
39	SS S	Strategic Support Services	Performance Management	Number of Section 72 (mid-year performance reports) submitted to MM by 25th of January and to council by 31st January	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	1	TLM	1 Mid-Year Performance Report	N/A	N/A	1 Mid-Year Performance Report	N/A	Council resolution, Mid-Year Report.
40	SS S	Strategic Support Services	Performance Management	Percentage of Performance agreements signed in departments per annum	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	New Project	TLM	100%of Performance agreements signed in departments per annum	100%of Performance agreements signed in departments per annum	N/A	N/A	N/A	Copy of signed Performance Agreements
41	SS S	Strategic Support Services	Good governance	Number of oversight reports submitted by MPAC by set date	Opex	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	New Project	TLM	1 oversight report submitted by MPAC by June 2026	N/A	N/A	1 oversight report submitted by MPAC by 31 March 2025	N/A	Oversight report and council resolution

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
42	SS S	Strategic Support Services	Integrated Development plan	Number of IDP representative forums held by set date	200,000.00	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	4 rep forums held by 30 June 2024	TLM	4 x IDP representative forums held by 30 June 2026	1 IDP representative forums held	1 IDP representative forums held	1 IDP representative forums held	1 IDP representative forums held	Signed attendance register and Minutes of the Meetings
43	SS S	Strategic Support Services	Integrated Development plan	Number of municipal Imbizos held by the Mayor	R200 000.00	Strengthen public engagement	Good Governance & Public Participation	New Project	TLM	1 municipal Imbizos held by 30 June 2026	N/A	N/A	N/A	1 municipal Imbizos held by 30 June 2026	Invitations, Agenda and Attendance Registers
44	SS S	Strategic Support Services	Integrated Development plan	Rounds of IDP public participation meeting helds	R200 000.00	Strengthen public engagement	Good Governance & Public Participation	1	TLM	2 Rounds of IDP public participation meeting held by 30 June 2026	N/A	1 Rounds of IDP public participation meeting held by 31 December 2025	N/A	2 Rounds of IDP public participation meeting held by 30 June 2026	Invitations, Agenda and Attendance Registers
45	SS S	Strategic Support Services	Integrated Development plan	Percentage of IDP credibility by MEC in financial year	Operational	Ensure that there are functional and accountable governance and	Good Governance & Public Participation	100 % high rating	TLM	100% high rating	N/A	N/A	N/A	100% high rating	Assessment report

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
						management structures									
46	SSS	Strategic Support Services	Integrated Development plan	Number of IDP/Budget/PMS Process Plan adopted by Council end August	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	IDP/Budget/PMS Process Plan 2023/24	TLM	1 IDP/Budget/PMS Process Plan	1 IDP/Budget/PMS Process Plan	N/A	N/A	N/A	IDP/Budget/PMS Process Plan Council Resolution
47	SSS	Strategic Support Services	Integrated Development plan	Number of drafts IDP tabled by Council end March	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	1 x Draft IDP 2023/24	TLM	1x Draft IDP	N/A	N/A	1 Draft IDP documents submitted to Council by 31 March 2026	N/A	Draft IDP document Council resolution
48	SSS	Strategic Support Services	Integrated Development plan	Number of final IDP approved and adopted by Council end May	Operational	Ensure that there are functional and accountable governance and management	Good Governance & Public Participation	1 IDP 2023/24	TLM	1IDP document submitted to Council by 30 June 2026	N/A	N/A	N/A	1 Final IDP document submitted to Council by 31 May 2026	IDP document Council resolution

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
						ent structures									
49	SS S	Strategic Support Services		Number of strategic planning sessions conducted	R250 000	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	1 x	TLM	1 x strategic planning session conducted	N/A	N/A	1 x strategic planning session conducted by 31 March 2026	N/A	Invitations, Agenda and Attendance Registers
50	SS S	Strategic Support Services	Communication	Number of website updates conducted by set date	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	New Project	TLM	8 website updates conducted by 30 June 2026	2 website updates conducted by 30 September 2025	2 website updates conducted by 31 December 2025	2 website updates conducted by 31 March 2026	2 website updates conducted by 30 June 2026	Copies of website updates and pictures
51	SS S	Strategic Support Services	Communication	Percentage of media releases published	Operational	Ensure that there are functional and accountable governance and management	Good Governance & Public Participation	New Project	TLM	100% media releases published by 30 June 2026	100% media releases published by 31 September 2025	100% media releases published by 30 December 2025	100% media releases published by 31 March 2026	100% media releases published by 30 June 2026	media

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
						structures									
52	SS S	Strategic Support Services	Communication	Number of Communication Strategy reviewed	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 2026	N/A	N/A	N/A	1 Reviewed communication strategy by 30 June 2026	Communication Strategy and Council resolution
53	SS S	Strategic Support Services	Public Participation	Number of HIV/AIDS campaigns held	R250 000	Strengthen public engagement	Good Governance & Public Participation	New Project	TLM	1 XHIV/AIDS campaigns held by 30 June 2026	N/A	1 x HIV/AIDS campaigns held by 31 December 2025	N/A	N/A	Invitations, Agenda and Attendance Registers
54	SS S	Strategic Support Services	Public Participation	Number of special programmes awareness held	R500 000	Strengthen public engagement	Good Governance & Public Participation	New Project	TLM	12	3 special programmes awareness held	3 special programmes awareness held	3 special programmes awareness held	3 special programmes awareness held	Invitations, Agenda and Attendance Registers
55	SS S	Strategic Support Services	Public Participation	Number of public participation held	R50 000	Strengthen public engagement	Good Governance & Public Participation	New Project	TLM	4 public participation held by 30 June 2026	1 public participation held	1 public participation held	1 public participation held	1 public participation held	Invitations, Agenda and Attendance Registers

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

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
56	GG	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 held by 30 June 2025	TLM	Hold 4 X Audit committee meetings by 30 June 2026	Hold 1 X Audit committee meetings by 30 September 2025	Hold 1X Audit committee meeting by 31 December 2025	Hold 1X Audit committee meeting by 31 March 2026	Hold 1X Audit committee meeting by 30 June 2026	Signed attendance register and minutes
57	GG	MM	Internal Audit	Number of Internal Audit charter reviewed by set date	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance & Public Participation	1 x internal Audit charter reviewed by 30 June 2025	TLM	1 x internal Audit charter reviewed by 30 June 2026	1 x internal Audit charter reviewed by 30 September 2025	N/A	N/A	N/A	Copy of internal audit charter and minutes
58	GG	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 by 30 June 2025	TLM	Table 4 audit committee reports to Council by 30 June 2026	Table 1 audit committee report to Council by 30 September 2025	Table 1 audit committee report to Council by 31 December 2025	Table 1 Audit committee report to Council by 31 March 2026	Table 1 Audit committee report to Council by 30 June 2026	Audit reports & Council resolution
59	GG		Risk	Number of strategic	Operational	Ensure that there	Good Governance	1 strategic	TLM	Review 1 strategic	N/A	N/A	N/A	1 strategic Risk	Reviewed strategic risk

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
				risk management registers reviewed		are functional and accountable governance and management structures	& Public Participation	Risk Register reviewed by the 30 June 2025		Risk Register by 30 June 2026				Register reviewed by 30 June 2026	register & attendance register
60	GG		Risk	Number of risk committee meeting facilitated and held per quarter	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance and Public Participation	4x Risk Management meetings held by June 2025	TLM	4x Risk Management Meetings to be held June 2026	1x Risk Management Meeting to be held by September 2025	1x Risk Management Meeting to be held December 2025	1x Risk Management Meeting to be held March 2026	1x Risk Management Meeting to be held June 2026	Signed Attendance Registers and minutes.
61	GG		Internal Audit	Number of AG action plan developed and monitored per annum	Operational	Ensure that there are functional and accountable governance and management structures	Good Governance and Public Participation	1x 2023/2024 Action Plan	TLM	1x 2024/2025 AG Action Plan to be developed and submitted to Council by June 2026	N/A	N/A	1x 2024/2025 AG Action Plan to be developed and submitted to Council by March 2026	N/A	2023/2024 AG Action Plan with Council Resolution

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPA 6: TRANSFORMATION & ORGANISATIONAL DEVELOPMENT

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
62	M T O D	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	4x LLF meetings convened by 30 June 2023	TLM	Convene 4x LLF meetings by 30 June 2026	Convene 1 x LLF meetings by 30 September 2025	1 LLF meetings convened by 31 December 2025	Convene 1 LLF x Meetings by 31 March 2026	Convene 1 LLF x Meetings by 30 June 2026	Signed attendance register and minutes
63	M T O D	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 organogram reviewed and approved by council by 30 June 2023	TLM	Review and approve 1x organogram by 30 June 2026	N/A	N/A	N/A	Review and approve 1x organogram by 30 June 2026	Approved Organogram with council resolution
64	M T O D	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	4x ICT steering meetings held by 30 June 2024	TLM	Hold 4 x ICT steering committee meetings by 30 June 2026	Hold 1 x ICT steering committee meeting by 30 September 2025	Hold 1x ICT steering committee meeting by 31 December 2025	1x ICT steering committee meetings held by 31 March 2026	1x ICT steering committee meetings held by 30 June 2026	Agenda, signed attendance register and Minutes

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
65	M T O D	Corporate Services	Human resource (Labour resources)	Number of council meetings convened by set date	Operational	To achieve a well transformed and integrated organization	Transformation & Organizational Development	4 x council meetings convened by 30 June 2024	TLM	Convene 4 x council meetings by 30 June 2026	Convene 1 x council meeting by 30 September 2025	Convene 1 x council meeting by 31 December 2025	Convene 1 x council meeting by 31 March 2026	Convene 1 x council meeting by 30 June 2026	Agenda, signed attendance register and Minutes
66	M T O D	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	12 OHS Departmental Meetings held by 30 June 2024	TLM	12 OHS Departmental Meetings held by 30 June 2026	3 x OHS Departmental Meetings held by 30 September 2025	3 x OHS Departmental Meetings held by 31 December 2025	3 x OHS Departmental Meetings held by 31 March 2026	3 x OHS Departmental Meetings held by 30 June 2026	Attendance Registers and Agenda
67	M T O D	Corporate Services	(Labour resources)	Number of OHS Workplace Inspections conducted by set date	Operational	To achieve a well transformed and integrated organization	Transformation & Organizational Development	8 OHS Workplace Inspections by 30 June 2024	TLM	8 OHS Workplace Inspections conducted by 30 June 2026	2 x OHS Workplace Inspections conducted by 30 September 2025	2 x OHS Workplace Inspections conducted by 31 December 2025	2 x OHS Workplace Inspections conducted by 31 March 2026	2 x OHS Workplace Inspections conducted by 30 June 2026	Inspection report
68	M T O D	Corporate Services	Human resource	Number of Wellness Awareness Workshops	Operational	To achieve a well	Transformation & Organizational Development	8 OHS Wellness awareness Workshops	TLM	8 OHS Wellness awareness Workshops	2 x Wellness Awareness Workshops	2 x Wellness Awareness Workshops	2 x Wellness Awareness Workshops	2 x Wellness Awareness Workshops	Attendance registers

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

KPI Number	Ref	Directorate	Target Name	KPI	Budget	IDP Objective	Municipal KPA	Baseline	Budget Source	Annual Target	Q1	Q2	Q3	Q4	POE
				held by set date		transformed and integrated organization		held by 30 June 2024		held by 30 June 2026	held by 30 September 2025	held by 31 December 2025	held by 31 March 2026	held by 30 June 2026	
69	M T O D	Corporate	Council support	Percentage of councilors 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 councilors who have declared their financial interest by 30 June 2026	Declarations forms

THABAZIMBI LOCAL MUNICIPALITY – DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026

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 T. Pilane :

Date: