MAFUBE

LOCAL MUNICIPALITY

(FS205)

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

1 July 2026 to 30 June 2027

Approved by the Mayor on June 2026

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TOWN AREAS

*** Cornelia * Frankfort * Tweeling * Villiers ***

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CERTIFICATION

Municipal Local Muncipality Quality Certificate

Mayor’s Certificate of Approval

I, **Phaladi J.S Matsole,** in my capacity as the Mayor, hereby **approve the Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the 2026/ 2027 financial year and commit to submit it to Council for notification** as required in terms section 53(1)(c)(ii) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and regulations made under this Act.

25-06-2026

Cllr Phaladi J.S Matsole *(Mr)*

Mayor

Mafube Local Municipality

Date

LIST OF ABBREVIATIONS/ ACRONYMS

Abbreviation/ Acronym	Description	Abbreviation/ Acronym	Description
AGSA	Auditor-General of South Africa	**PDO**	Pre-determined Objectives
BTO	Budget and Treasury Office	**PMDS**	Performance Management and Development System
CFO	Chief Financial Officer	**PMS**	Performance Management System
EXCO	Executive Committee	**POE**	Portfolio of Evidence
IDP	Integrated Development Plan	**SDBIP**	Service Delivery and Budget Implementation Plan
KPA	Key Performance Area	**TID**	Technical Indicator Description
KPI	Key Performance Indicator	**TL**	Top Layer
LED	Local Economic Development	**WC**	Ward Committee
LG	Local Government		
LM	Local Municipality		
MFMA	Municipal Finance Management Act No. 56 of 2003		
MPAT	Municipal Performance Management Tool		
MSM	Municipal Senior Manager		

DEFINITIONS

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

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

1. INTRODUCTION

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

(a) projections for each month **of –**

(i) revenue to be collected, by source.

(ii) operational and capital expenditure, by vote.

(b) service delivery targets and performance indicators for each quarter.

(c) **any other matters that may be prescribed,** and includes any revisions of such plan by the Mayor in terms of section 54(1)*(c)*.

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

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

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

2. IDP AND BUDGET IMPLEMENTATION, MONITORING AND REVIEW

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

On the other hand, **the municipal budget shall give effect to the Key Performance Areas *(KPAs)* as contained in the IDP. In this regard, the Top Layer *(TL)* SDBIP shall contain details on the execution of the budget and information on programmes and projects.** Quarterly, half-yearly and annual performance reports must also be submitted to Council as a means to monitor the implementation of the predetermined objectives contained in the IDP.

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

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

3. TOP LAYER SDBIP

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

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

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

4. TOP LAYER SDBIP 2026/ 2027 PER STRATEGIC OBJECTIVES

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

a) Legislative compliance matters.

b) Municipality's IDP and Budget *(2025/ 2026) Pre-determined Objectives.*

   i) Public Participation ***(Putting People First).***

   ii) Good Governance.

   iii) Basic Service Delivery ***(Delivering Basic Services).***

   iv) Financial Viability and Management ***(Sound Financial Management).***

   v) Institutional Development and Transformation ***(Building Capable Municipalities).***

   vi) Local Economic Development (LED).

c) MFMA Circular No. 88 Priority Indicators/ Municipal Performance Assessment Tool *(MPAT)* KPIs.

   i) Putting People First ***(Public Participation).***

   ii) Good Governance.

   iii) Delivering Basic Services ***(Basic Service Delivery).***

   iv) Sound Financial Management ***(Financial Viability and Management).***

   v) Building Capable Municipalities ***(Institutional Development and Transformation).***

   vi) Local Economic Development (LED).

KEY DELIVERIES OVER THIS FINANCIAL YEAR 2026-2027

1. Office of the Mayor

Table 66: Strategic plans, office of the Mayor

National Outcome	A responsive and accountable, effective and efficient local government system
NDP Objective	Developing a capable and developmental state
Provincial Strategic Objective	Efficient administration and good governance
Pre-determined IDP Objective	Promote a culture of participatory and good governance
Municipal Strategic Priority	To ensure that all key municipal stakeholders are engaged

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
1.1	To implement youth development programmes	To implement youth development programmes	Youth Development	Number	Number of Youth development strategy/plan developed and Approved by Council by 30 June 2027	Youth development strategy / pla n, council resolution	0	1	Nil	1	0	0	0
1.2	To implement youth development programmes	To implement youth development programmes	Youth Development	Number	Number of Youth development policy developed and approved by Council by 30 June 2027	Youth development policy, council resolution	0	1	Nil	1	0	0	0
1.3	Good Governance and public participation	To implement youth development programmes	Youth Development	Number	Number of Youth council established by 30 June 2027	Invitation, Attendance Register and Minutes	0	1	Nil	1	0	0	0
1.4	Good Governance and public participation	To implement youth development programmes	Youth Development	Number	Number of Youth Council meetings held by 30 June 2027	Invitation, Attendance Register and minutes	0	4	Nil	1	1	1	1
1.5	Good Governance and Public Participation	To implement youth development programmes	Youth Development	Number	Number of Youth programs held by 30 April 2027	Invitation, Attendance Register, Pictures	0	1	R58 323	0	0	1	0

National Outcome	A responsive and accountable, effective and efficient local government system
NDP Objective	Developing a capable and developmental state
Provincial Strategic Objective	Efficient administration and good governance
Pre-determined IDP Objective	Promote a culture of participatory and good governance
Municipal Strategic Priority	To ensure that all key municipal stakeholders are engaged

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
1.6	Good Governance and public participation	To implement programmes	Special Programmes	Number	Number of community liaison programmes held by the Mayor by 30 June 2027	Invitation, Attendance Register and pictures	3	4	R69 998	1	1	1	1
1.7	Good Governance and Public Participation	Effective and efficient running of council.	Council functionality	Number	Number of EXCO Meetings convened by 30 June 2027	Invitation, Agenda, Attendance Register	4	4	Nil	1	1	1	1

2. Office of the Speaker

Table 67: Strategic plan of the office of the Speaker

National Outcome	A responsive and accountable, effective and efficient local government system
NDP Objective	Developing a capable and developmental state
Provincial Strategic Objective	Efficient administration and good governance
Pre-determined IDP Objective	Promote a culture of participatory and good governance
Municipal Strategic Priority	To ensure that all key municipal stakeholders are engaged

REF	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
2.1	Good Governance and Public Participation	To deepen participatory democracy in each ward.	Public Participation	Number	Number of Ward Councillors' public meetings held in all wards by 30 June 2027	Invitation and Attendance Register.	14	36	Nil	9	9	9	9
2.2	Good Governance and Public Participation	To deepen participatory democracy in each ward.	Public Participation	Number	Number of Ward Committee meetings held and Reports submitted to the Office of the Speaker by 30 June 2027	Attendance register, Report	0	36	Nil	9	9	9	9
2.3	Good Governance and Public Participation	To deepen participatory democracy in each ward.	Public Participation	Number	Number of Community engagement meetings for the IDP and Budget held by 30 June 2027	attendance register	15	18	R28 518	0	9	0	9

National Outcome	A responsive and accountable, effective and efficient local government system
NDP Objective	Developing a capable and developmental state
Provincial Strategic Objective	Efficient administration and good governance
Pre-determined IDP Objective	Promote a culture of participatory and good governance
Municipal Strategic Priority	To ensure that all key municipal stakeholders are engaged

REF	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
2.4	Good Governance and public participation	To ensure transparency, accountability and regular engagements with communities and stakeholders.	Public Participation	Number	Number of stakeholders meetings held by 30 June 2027	Invitation, Attendance Register	0	4	R28 518	1	1	1	1
2.5	Good Governance and public participation	To deepen participatory democracy in each ward.	Public Participation	Number	Number of Trainings held for Ward Committees by 30 December 2027	Invitation, Attendance register	0	1	R10 370	0	1	0	0
2.6	Good Governance and public participation	To ensure transparency, accountability and regular engagements with communities and stakeholders.	Public Participation	Number	Number of reviewed Public Participation Strategy submitted to Council by 30 March 2027	Strategy, council resolution	0	1	Nil	0	0	1	0
2.7	Good Governance and Public Participation	Effective and efficient running of council.	Council Support	Number	Number of trainings conducted for MPAC to perform S32	Invitation, Agenda, minutes,	0	1	Nil	0	0	1	0

National Outcome	A responsive and accountable, effective and efficient local government system
NDP Objective	Developing a capable and developmental state
Provincial Strategic Objective	Efficient administration and good governance
Pre-determined IDP Objective	Promote a culture of participatory and good governance
Municipal Strategic Priority	To ensure that all key municipal stakeholders are engaged

REF	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
					investigation by 30 March 2027	Attendance Register.							
2.8	Good Governance and Public Participation	Effective and efficient running of council.	Council Support	Number	Number of MPAC meetings held by 30 June 2027	Invitation, Agenda, minutes, Attendance Register.	0	4	Nil	1	1	1	1
2.9	Good Governance and Public Participation	Effective and efficient running of council.	Council Support	Number	Number of Trainings conducted on capacitating councilors and council committees by 30 December 2026	Invitation, Agenda, minutes, Attendance Register.	1	1	Nil	0	1	0	0

3. Directorate: Office of the Municipal Manager

Table 68: Strategic plan of the office of the Municipal Manager

Unit: Integrated Development Planning

National Outcome	A responsive and accountable, effective and efficient local government system
NDP Objective	Developing a capable and developmental state
Provincial Strategic Objective	Efficient administration and good governance
Pre-determined IDP Objective	Promote a culture of participatory and good governance
Municipal Strategic Priority	To facilitate the optimal functioning of council

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
3.1	Good Governance and Public Participation	Time schedule for the review of the IDP	Planning and Public participation	Number	Number of IDP/PMS and Budget Process Plan developed and approved by Council and advertised for public comments by 30 September 2026.	IDP/PMS and Budget Process Plan and council resolution, Advert, Website screenshot	1	1	R109 881	1	0	0	0
3.2	Good Governance and Public Participation	To ensure that the IDP and Budget, approved by Council.	Public Participation	Number	Number of Draft IDP approved by Council by 30 March 2027	IDP, council resolution, Website screenshot	1	1	R109 881	0	0	1	0
3.3	Good Governance and Public Participation	To ensure that the IDP and Budget, approved by Council.	Public Participation	Number	Number of final IDP approved by Council 30 May 2027	IDP, council resolution, Website screenshot	1	1	R109 881	0	0	0	1
3.4	Good Governance and Public Participation	To ensure that there is a Linking the IDP to the SDBIP and be used as a Monitoring and evaluating tool.	Planning and public participation	Number	Number of SDBIP developed and submitted to the Mayor for approval 28 days after the approval of Budget	SDBIP (Mayor and MM), Council resolution, Website Screenshot	1	1	R109 881	0	0	0	1

4. Unit: Performance Management Systems

National Outcome	A responsive and accountable, effective and efficient local government system
NDP Objective	Developing a capable and developmental state
Provincial Strategic Objective	Efficient administration and good governance
Pre-determined IDP Objective	Promote a culture of participatory and good governance
Municipal Strategic Priority	To facilitate the optimal functioning of council

REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
4.1	Good Governance and Public Participation	To offer support on the understanding of Performance Management systems.	Performance evaluation	Number	Number of Workshops/trainings conducted on performance management system by 30 June 2027	Invitation, Agenda, Minutes and attendance Registers	**0**	**2**	**Nil**	**1**	**0**	**1**	**0**
4.2	Good Governance and Public Participation	To ensure compliance all regulations and legislations	Performance Monitoring and Evaluation.	Number	Number of 2025-2026 Draft Annual performance Report Submitted to AGSA by 31 August 2026.	Annual Report	**1**	**1**	R109 881	**1**	**0**	**0**	**0**
4.3	Good Governance and Public Participation	To ensure compliance all regulations and legislations	Performance Monitoring and Evaluation.	Number	Number of 2025-2026 Draft Annual Report Submitted tabling to Council by 30 January 2027.	Annual Report, Council resolution,	**1**	**1**	R109 881	**0**	**0**	**1**	**0**
4.4	Good Governance and Public Participation	To ensure that council monitor performance	Performance Monitoring and Evaluation	Number	Number of Quarterly performance reports submitted to council on the actual performance of top layer	Reports per quarter and council resolutions	4	4	Nil	1	1	1	1

National Outcome	A responsive and accountable, effective and efficient local government system
NDP Objective	Developing a capable and developmental state
Provincial Strategic Objective	Efficient administration and good governance
Pre-determined IDP Objective	Promote a culture of participatory and good governance
Municipal Strategic Priority	To facilitate the optimal functioning of council

REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
					SDBIP by 30 June 2027								
4.5	Good Governance and Public Participation	Performance and monitoring	Performance Appraisals	Number	Number of Formal Performance Assessments conducted by 30 June 2027	Assessment reports	0	2	R270 740	1	0	1	0
4.6	Good Governance and Public Participation	Performance and monitoring	Performance Appraisals	Number	Number of Informal Performance Assessments conducted by 30 June 2027	Assessment reports	0	2	R270 740	0	1	0	1

5. Unit: Internal Audit

National Outcome	**A responsive and accountable, effective and efficient local government system**
NDP Objective	**Developing a capable and developmental state**
Provincial Strategic Objective	**Efficient administration and good governance**
Pre-determined IDP Objective	**Promote a culture of participatory and good governance**
Municipal Strategic Priority	**To ensure a fully functional Audit Unit**

Ref no	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
5.1	Good Governance and Public Participation	ensured that sound governance processes are developed and maintained	Internal Audit	Number	Number of Audit Committee Charters reviewed and submitted to council by 30 June 2027	Charter, council resolution	0	1	Nil	0	0	0	1
5.2	Good Governance and Public Participation	ensured that sound governance processes are developed and maintained	Internal Audit	Number	Number of Internal Audit Charter reviewed and submitted to Audit Committee by 30 June 2027	Charter, Minutes A.C	0	1	Nil	0	0	0	1
5.3	Good Governance and Public Participation	ensured that sound governance processes are developed and maintained	Internal Audit	Number	Number of Internal Audit Methodology reviewed and submitted to Audit Committee by 30 June 2027	Methodology, A.C Minutes	0	1	Nil	0	0	0	1
5.4	Good Governance and Public Participation	ensured that sound governance processes are developed and maintained	Internal Audit	Number	Number of Internal Audit Manuals reviewed and submitted to the Audit Committee by 30 June 2027	Manual, A.C Minutes	0	1	Nil	0	0	0	1

National Outcome						**A responsive and accountable, effective and efficient local government system**								
NDP Objective						**Developing a capable and developmental state**								
Provincial Strategic Objective						**Efficient administration and good governance**								
Pre-determined IDP Objective						**Promote a culture of participatory and good governance**								
Municipal Strategic Priority						**To ensure a fully functional Audit Unit**								
Ref no	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**				
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**	
5.5	Good Governance and Public Participation	ensured that sound governance processes are developed and maintained	Internal Audit	Number	Number of Quality Assurance and Improvement programme reviewed and submitted to Audit Committee by 30 June 2027	QAIP, A.C Minutes	0	1	Nil	0	0	0	1	
5.6	Good Governance and Public Participation	ensured that sound governance processes are developed and maintained	Internal Audit	Number	Number of three year rolling and annual internal audit plan reviewed and submitted to Audit Committee for approval by 30 June 2027	Approved Internal Audit three year rolling and annual plan	0	1	Nil	0	0	0	1	
5.7	Good Governance and Public Participation	ensured that sound governance processes are developed and maintained	Internal Audit	Number	Number of Audit Committee reports submitted to Council by 30 June 2027	Audit Committee Report, council resolution	0	4	Nil	1	1	1	1	
5.8	Good Governance and Public Participation	ensured that sound governance processes are developed and maintained	Internal Audit	Number	Number of Audit Committee meetings held per annum by 30 June 2027	Invitation, Attendance registers	0	4	R150 000	1	1	1	1	
5.9	Good Governance	ensured that sound governance	Internal Audit	Number	Number of Quarterly internal audit reports submitted to Audit	Report, Audit Committee minutes	0	4	Nil	1	1	1	1	

National Outcome	A responsive and accountable, effective and efficient local government system
NDP Objective	Developing a capable and developmental state
Provincial Strategic Objective	Efficient administration and good governance
Pre-determined IDP Objective	Promote a culture of participatory and good governance
Municipal Strategic Priority	To ensure a fully functional Audit Unit

Ref no	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
	and Public Participation	processes are developed and maintained			Committee for implementation of internal audit plan by 30 June 2027								
5.10	Municipal Financial Viability and Management	To ensure that required reporting is completed within the required timelines.	Reporting	Number	Number of reports monitored on Audit Action Plans to address AG findings compiled and submitted to Accounting Officer by 30 June 2027	Action plan, A.C Minutes	4	4	Nil	1	1	1	1
5.11	Municipal Financial Viability and Management	To ensure that required reporting is completed within the required timelines.	Reporting	Number	Number of FMCMM Audit Action Plan reports submitted to Accounting Officer by 30 June 2027	FMCMM report, A.C Minutes	4	4	Nil	1	1	1	1

6. Unit: Risk Management

National Outcome	**A responsive and accountable, effective and efficient local government system**
NDP Objective	**Developing a capable and developmental state**
Provincial Strategic Objective	**Efficient administration and good governance**
Pre-determined IDP Objective	**Promote a culture of participatory and good governance**
Municipal Strategic Priority	**To ensure a fully functional Audit Unit**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
6.1	Good Governance and Public Participation	Risk Management	ensured that sound governance processes	Number	Number of Risk Registers updated by 30 June 2027	Risk Register per directorate and attendance register	0	4	Nil	1	1	1	1
6.2	Good Governance and Public Participation	Ensured that sound governance processes	Risk Management	Number	Number of Risk committee meetings held by 30 June 2027	Invitation, attendance register and minutes	1	4	R60 000	1	1	1	1
6.3	Good Governance and Public Participation	Ensured that sound governance processes	Risk Management	Number	Number of Risk Committee Reports, submitted to the Audit Committee by 30 June 2027	Reports and Audit Committee Minutes	0	4	Nil	1	1	1	1
6.4	Good Governance and Public Participation	Ensured that sound governance processes	Risk Management	Number	Number of Workshops/Trainings for Risk Champions on risk management conducted by 30 June 2027	Invitation, Attendance Register, and Minutes	0	2	Nil	0	0	1	1

7. Unit: Communication

National Outcome	**A responsive and accountable, effective and efficient local government system**
NDP Objective	**Developing a capable and developmental state**
Provincial Strategic Objective	**Efficient administration and good governance**
Pre-determined IDP Objective	**Promote a culture of participatory and good governance**
Municipal Strategic Priority	**To ensure a fully functional Audit Unit**

REF No:	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
7.1	Good Governance and Public Participation	To promote positive Corporate Image and identity	Corporate communications	Number	Number of Communications strategy approved by council by 30 January 2027	Approved strategy, council resolution	0	1	Nil	0	1	0	0
7.2	Good Governance and Public Participation	To promote positive Corporate Image and identity	Corporate communications	Number	Number of Communications policy approved by council by 30 January 2027	Approved policy, council resolution	0	1	Nil	0	1	0	0

8. Directorate: Office of the Chief Financial Officer

Table 69: Strategic plan of the office of the Chief Financial Officer

Unit: Revenue Management

National Outcome	**A responsive and accountable, effective and efficient local government system**
NDP Objective	**Developing a capable and developmental state**
Provincial Strategic Objective	**Efficient administration and good governance**
Pre-determined IDP Objective	**Effective collection of revenue**
Municipal Strategic Priority	**To ensure the effective and efficient management of municipal revenue and cash-flow according to national norms and standards**

Ref No:	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
8.1	Municipal Financial Viability and Management	To ensure a financially viable and sustainable municipality.	Revenue Management	Number	Number of updated indigent register d by 30 June 2027.	Indigent Report, indigent register	1	4	Nil	1	1	1	1
8.2	Municipal Financial Viability and Management	To ensure a financially viable and sustainable municipality.	Revenue Management	Percentage	% of attended to accounts-related complaints by 30 June 2027.	Customer complaint register	50%	100%	Nil	25%	50%	75%	100%
8.3	Municipal Financial Viability and Management	To ensure a financially viable and sustainable municipality.	Revenue Management	Number	Number of monthly billing conducted by 30 June 2027.	Billing report	12	12	R400 000	3	3	3	3
8.4	Municipal Financial Viability and Management	To ensure a financially viable and sustainable municipality.	Revenue Management	Number	Number of Revenue policies reviewed and approved by 30 June 2027	Revenue enhancement strategy, bad debt, customer care, and Council resolution	7	7	Nil	0	0	0	7
8.5	Municipal Financial Viability and Management	To ensure a financially viable and sustainable municipality.	Revenue Management	Percentage	% of Audit findings addressed and resolved	Post Audit Action Plan	0	100%	Nil	0	0	50%	50%

9. Unit: Expenditure

National Outcome						**A responsive and accountable, effective and efficient local government system**							
NDP Objective						**Developing a capable and developmental state**							
Provincial Strategic Objective						**Efficient administration and good governance**							
Pre-determined IDP Objective						**To improve overall financial management by developing and implementing appropriate financial management policies, procedures and systems**							
Municipal Strategic Priority						**To implement an effective and efficient system of expenditure**							
Ref No:	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
9.1	Municipal Financial Viability and Management	To implement efficient and effective expenditure management.	Expenditure management	Number	Number of Fruitless and Wasteful Expenditure registers prepared by 30 June 2027	Fruitless and wasteful expenditure register.	4	4	Nil	1	1	1	1
9.2	Municipal Financial Viability and Management	To implement efficient and effective expenditure management	Expenditure management	Percentage	Percentage of reconciled creditors by 30 June 2027	Report from E-Venus system	0%	100%	Nil	100%	100%	100%	100%

10. Unit: Budget and reporting

National Outcome	**A responsive and accountable, effective and efficient local government system**
NDP Objective	**Developing a capable and developmental state**
Provincial Strategic Objective	**Efficient administration and good governance**
Pre-determined IDP Objective	**To improve overall financial management by developing and implementing appropriate financial management policies, procedures and systems**
Municipal Strategic Priority	**To ensure that the municipal budget and financial reporting processes are compliant with applicable legislation**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
10.1	Municipal Financial Viability and Management	To ensure implementation of sound financial management practices	Budget and reporting	Number	Number of municipal Budgets compiled and submitted to council for adoption by 31 May 2027	Final budget, Council resolution	1	1	Nil	0	0	0	1
10.2	Municipal Financial Viability and Management	To ensure that required reporting is completed within the required timelines	Budget and reporting	Number	Number of S71 Reports submitted to the Mayor and MM by 30 June 2027	S71 Report, Acknowledgement letter	0	12	Nil	3	3	3	3
10.3	Municipal Financial Viability and Management	To ensure that required reporting is completed within the required timelines	Budget and reporting	Number	Number of S71 quarterly verification reports from National Treasury by 30 June 2027	Verification report	0	4	Nil	1	1	1	1
10.4	Municipal Financial Viability and Management	To ensure that required reporting is completed within the required timelines	Budget and reporting	Number	Number of Section 52 (d) reports submitted to Council by 30 June 2027	Reports, Council resolution	4	4	Nil	1	1	1	1
10.5	Municipal Financial	To ensure implementation	Budget and reporting	Number	Number of Mid-year Budget and	Council resolution	1	1	Nil	0	0	1	0

National Outcome	**A responsive and accountable, effective and efficient local government system**
NDP Objective	**Developing a capable and developmental state**
Provincial Strategic Objective	**Efficient administration and good governance**
Pre-determined IDP Objective	**To improve overall financial management by developing and implementing appropriate financial management policies, procedures and systems**
Municipal Strategic Priority	**To ensure that the municipal budget and financial reporting processes are compliant with applicable legislation**

REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
	Viability and Management	of sound financial management			Performance Assessments (Section 72) reports submitted to Council by 31 March 2027								
10.6	Municipal Financial Viability and Management	To ensure that required reporting is completed within the required timelines	Budget and reporting	Number	Number of GRAP compliant Annual Financial Statements (AFS) compiled and submitted to AGSA by 31 August 2026	AFS and proof of submission	1	1	R4 Million	1	0	0	0

11. Unit: Supply Chain Management

National Outcome	**A responsive and accountable, effective and efficient local government system**
NDP Objective	**Developing a capable and developmental state**
Provincial Strategic Objective	**Efficient administration and good governance**
Pre-determined IDP Objective	**To improve overall financial management by developing and implementing appropriate financial management policies, procedures and systems**
Municipal Strategic Priority	**To implement an effective and efficient system of supply chain management**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
11.1	Municipal Financial Viability and Management	To ensure procurement of Goods and services	Supply Chain Management	Number	Number of procurement plan submitted to Council by 30 June 2027	Approved consolidated procurement plan and council resolution	1	1	Nil	0	0	0	1
11.2	Municipal Financial Viability and Management	To ensure procurement of Goods and services.	Supply Chain Management	Number	Number of Supply Chain Management Policy reviewed and approved by Council by 30 June 2027	Approved S C M Policy and preferential procurement policy and Council resolution	1	2	Nil	0	0	0	2
11.3	Municipal Financial Viability and Management	To ensure procurement of Goods and services.	Supply Chain Management	Number	Number of supply chain quarterly reports submitted to National Treasury by 30 June 2027	Reports	0	4	Nil	1	1	1	1

12. Unit: Assets Management

National Outcome	**A responsive and accountable, effective and efficient local government system**
NDP Objective	**Developing a capable and developmental state**
Provincial Strategic Objective	**Efficient administration and good governance**
Pre-determined IDP Objective	**To improve overall financial management by developing and implementing appropriate financial management policies, procedures and systems**
Municipal Strategic Priority	**To ensure that the municipal budget and financial reporting processes are compliant with applicable legislation**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
12.1	Municipal Financial Viability and Management	To ensure that required reporting is completed within the required timelines.	Assets Management	Number	Number of Asset Register (AR) compiled and updated annually in line with GRAP requirements by 30 June 2027	Updated fixed asset register	1	1	R4 Million	0	0	0	1
12.2	Municipal Financial Viability and Management	To ensure that required reporting is completed within the required timelines.	Assets Management	Number	Number of asset verifications conducted on the register by 30 June 2027	Assets verification report	0	2	Nil	0	1	0	1

13. Directorate: Corporate Services

Table 70: Strategic plan of the office of Corporate Services

Unit: Administration

National Outcome	**A responsive and accountable, effective and efficient local government system**
NDP Objective	**Developing a capable and developmental state**
Provincial Strategic Objective	**Efficient administration and good governance**
Pre-determined IDP Objective	**Promote a culture of participatory and good governance**
Municipal Strategic Priority	**To facilitate the optimal functioning of council**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
13.1	Good Governance and Public Participation	Effective and efficient running of council.	Council Support	Number	Number of ordinary council meetings held annually by 30 June 2027	Notice of meeting, Minutes and Attendance Register	4	4	Nil	1	1	1	1
13.2	Good Governance and Public Participation	Effective and efficient running of council.	Council functionality	Number	Number of Council Portfolio Committees meetings convened by 30 June 2027	Invitation, Attendance Register and Minutes	15	8	Nil	2	2	2	2
13.3	Good Governance and Public Participation	Effective and efficient running of council.	Council Support	Number	Number of reports submitted to council on the implementation council resolution by 30 June 2027	Report, council resolution	0	4	Nil	1	1	1	1

14. Unit: Legal Management

NDP Objective						Sustainable human settlements and improved quality of household life							
Provincial Strategic Objective						**Transforming Human Settlements**							
Pre-determined IDP Objective						**Sustainable Rural Development**							
Municipal Strategic Priority						**Build united non-racial, integrated and safer communities.**							
REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
14.1	Good Governance and Public Participation	Effective and efficient running of council.	Council Support	Number	Number of reports on suspended employees longer than three months submitted to council by 30 June 2027	Reports	0	4	Nil	1	1	1	1
14.2	Good Governance and Public Participation	Effective and efficient running of council.	Council Support	Number	Number of employees trainings on code of conduct held by 30 June 2027	Invitation, attendance register	0	2	Nil	1	0	1	0
14.3	Good Governance and Public Participation	Effective and efficient running of council.	Council Support	Number	Number of trainings for supervisors on disciplinary measures held by 30 June 2027	Invitation, attendance register	0	2	Nil	0	1	0	1
14.4	Good Governance and public participation	Effective and efficient running of council	Council Support	Number	Number of contract management register submitted to the accounting officer	Contract Register	0	4	Nil	1	1	1	1
14.5	Good Governance	Effective and efficient running of council.	Council Support	Percentag e	Percentage of existing municipal contracts	Audit Report on Existing	0	100%	Nil	100%	100%	100%	100%

NDP Objective						**Sustainable human settlements and improved quality of household life**							
Provincial Strategic Objective						**Transforming Human Settlements**							
Pre-determined IDP Objective						**Sustainable Rural Development**							
Municipal Strategic Priority						**Build united non-racial, integrated and safer communities.**							
REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
	and Public Participation				audited and monitored, and a report submitted to the accounting officer by 30 June 2027	Municipal Contracts							
14.6	Municipal Transformatio n and Institutional Development	To ensure good labour relations	Labour relations	Number	Number of LLF meetings held by 30 June 2027	Notices, attendance registers and approved minutes	12	12	Nil	3	3	3	3

15. Unit: Records Management

National Outcome	**A responsive and accountable, effective and efficient local government system**
NDP Objective	**Developing a capable and developmental state**
Provincial Strategic Objective	**Efficient administration and good governance**
Pre-determined IDP Objective	**Promote a culture of participatory and good governance**
Municipal Strategic Priority	**To facilitate the optimal functioning of council**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
15.1	Good Governance and Public Participation	Effective and efficient running of council.	Record management	Number	Number of Workshops/trainings conducted on Record management by 30 June 2027	Notices, training, attendance registers and reports	1	4	Nil	1	1	1	1
15.2	Good Governance and Public Participation	Effective and efficient running of council.	Record management	Number	Number of reports prepared on record management submitted to portfolio committee by 30 June 2027	Reports, proof of submission to committee	0	4	Nil	1	1	1	1

16. Unit: Facilities Management

National Outcome	A responsive and accountable, effective and efficient local government system
NDP Objective	Developing a capable and developmental state
Provincial Strategic Objective	Efficient administration and good governance
Pre-determined IDP Objective	Promote a culture of participatory and good governance
Municipal Strategic Priority	To facilitate the optimal functioning of council

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
16.1	Good Governance and Public Participation	Effective and efficient running of council.	Facilities management	Number	Number of facilities operational and maintenance plan developed by 30 June 2027	Maintenance plan	0	1	Nil	1	0	0	0
16.2	Good Governance and Public Participation	Effective and efficient running of council.	Facilities management	Number	Number of Facilities Management reports submitted to portfolio committee, and Council by 30 June 2027	Report, council resolution	0	4	Nil	1	1	1	1
16.3	Good Governance and Public Participation	Effective and efficient running of council.	Facilities management	Number	Number of facilities By-law approved by Council by 30 September 2027	Council resolution	0	1	Nil	1	0	0	0

17. Unit: Human Resources Management

National Outcome						**A responsive and accountable, effective and efficient local government system**							
NDP Objective						**Developing a capable and developmental state**							
Provincial Strategic Objective						**Efficient administration and good governance**							
Pre-determined IDP Objective						**Promote a culture of participatory and good governance**							
Municipal Strategic Priority						**To facilitate the optimal functioning of council**							
REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
17.1	Municipal Transformation and Institutional Development	To ensure that the HR function responsibly forecast the future staffing needs and create plans for recruiting, hiring and retain to talent.	Organisational Structures	Number	Number of reviewed Organisational Structures in line with Staff regulations of 2021 by 30 June 2027	Organisational structure, council resolution	1	1	Nil	0	0	0	1
17.2	Municipal Transformation and Institutional Development	To ensure that the HR function responsibly forecast the future staffing needs and create plans for recruiting, hiring and retain to talent.	Training and Development	Number	Number of skills Analysis and qualification verification conducted on all staff and report submitted to portfolio committee by 30 June 2027	Report, Agenda, register	1	1	Nil	0	0	0	1
17.3	Municipal Transformation and Institutional Development	To ensure that the HR function responsibly forecast the	Training and Development	Number	Number of reports on staff verifications conducted and submitted to A.O by 30 June 2027	Report, agenda, Attendance Register	0	2	Nil	1	0	0	1

National Outcome						**A responsive and accountable, effective and efficient local government system**							
NDP Objective						**Developing a capable and developmental state**							
Provincial Strategic Objective						**Efficient administration and good governance**							
Pre-determined IDP Objective						**Promote a culture of participatory and good governance**							
Municipal Strategic Priority						**To facilitate the optimal functioning of council**							
REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
		future staffing needs and create plans for recruiting, hiring and retain to talent.											
17.4	Municipal Transformation and Institutional Development	To ensure that the HR function responsibly forecast the future staffing needs and create plans for recruiting, hiring and retain to talent.	Training and Development	Number	Number of Employment Equity Plan developed and submitted to Council by 30 September 2026	Employment equity plan, council resolution	0	1	Nil	1	0	0	0
17.5	Municipal Transformation and Institutional Development	To ensure that the HR function responsibly forecast the future staffing needs and create plans for recruiting, hiring and retain to talent.	Training and Development	Number	Number of Employment Equity Committee established by 30 September 2067	Invitation, Attendance register	0	1	Nil	1	0	0	0

National Outcome						**A responsive and accountable, effective and efficient local government system**							
NDP Objective						**Developing a capable and developmental state**							
Provincial Strategic Objective						**Efficient administration and good governance**							
Pre-determined IDP Objective						**Promote a culture of participatory and good governance**							
Municipal Strategic Priority						**To facilitate the optimal functioning of council**							
REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
17.6	Municipal Transformation and Institutional Development	To ensure that the HR function responsibly forecast the future staffing needs and create plans for recruiting, hiring and retain to talent.	Training and Development	Number	Number of employment equity meetings held by 30 June 2027	Invitation, attendance register	0	4	Nil	1	1	1	1
17.7	Municipal Transformation and Institutional Development	To ensure that the HR function responsibly forecast the future staffing needs and create plans for recruiting, hiring and retain to talent.	Training and Development	Number	Number of Employment Equity reports submitted to the A.O and Department of Labour by 15 January 2027.	Report, proof of submission.	1	1	Nil	0	0	1	0
17.8	Municipal Transformation and Institutional Development	To ensure that the municipal workforce is well capacitated	Training and Development	Number	Number of Work Skills Development Plan, Annual training report (ATR) compiled and submitted to the A.O and LGSETA on the 30th April 2027	Report, proof of submission	1	1	Nil	0	0	0	1
17.9	Municipal Transformation	To ensure that the municipal	Training and Development	Number	Number of reports on municipal officials	Reports	0	2	Nil	1	0	0	1

National Outcome	**A responsive and accountable, effective and efficient local government system**
NDP Objective	**Developing a capable and developmental state**
Provincial Strategic Objective	**Efficient administration and good governance**
Pre-determined IDP Objective	**Promote a culture of participatory and good governance**
Municipal Strategic Priority	**To facilitate the optimal functioning of council**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
	and Institutional Development	workforce is well capacitated			trainings submitted to the accounting officer by 30 June 2027								
17.10	Municipal Transformation and Institutional Development	To ensure that the municipal workforce is well managed and disciplined	Personnel Administration	Number	Number of HR policies reviewed and submitted to Council by 30 September 2026	Invitation, Attendance registers.	0	1	Nil	1	0	0	0
17.11	Municipal Transformation and Institutional Development	To ensure that the municipal workforce is well managed and disciplined	Personnel Administration	Number	Number of HR Strategy reviewed and submitted to Council by 30 September 2027	HR Strategy, Council Resolution	1	1	Nil	1	0	0	0

18. Unit: Employee Wellness ad Health and safety

National Outcome	**A responsive and accountable, effective and efficient local government system**
NDP Objective	**Developing a capable and developmental state**
Provincial Strategic Objective	**Efficient administration and good governance**
Pre-determined IDP Objective	**Promote a culture of participatory and good governance**
Municipal Strategic Priority	**To facilitate the optimal functioning of council**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
18.1	Municipal Transformation and Institutional Development	To ensure that the municipal workforce is well	Employee wellness	Number	Number of Occupational health and safety policy reviewed and submitted to council by 30 June 2027	OHS Policy, Council resolution	0	1	Nil	1	0	0	0
18.2	Municipal Transformation and Institutional Development	To ensure that the municipal workforce is well	Employee wellness	Number	Number Employee Wellness Programmes conducted by 30 June 2027	Notices, attendance registers, workshop materials and report	0	4	R20 740	1	1	1	1
18.3	Municipal Transformation and Institutional Development	To ensure the safety of municipal workforce is well	Employee wellness	Number	Number of Awareness Campaigns conducted on occupational health and safety by 30 June 2027	Notices, attendance registers, workshop materials and report	0	4	Nil	1	1	1	1
18.4	Municipal Transformation and Institutional Development	To ensure the safety municipal workforce is well	Employee wellness	Number	Number of Health and Safety Committee meetings held by 30 June 2027.	Notices, attendance registers and approved minutes	4	4	Nil	1	1	1	1

19. **Unit: Security Management**

NDP Objective	A responsive and accountable, effective and efficient local government system
Provincial Strategic Objective	Developing a capable and Development State
Pre-determined IDP Objective	Efficient Administration and Good Governance
Municipal Strategic Priority	To improve overall safety of municipal facilities and assets

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
19.1	Municipal Transformation and Institutional Development	To ensure the effective and efficient safety of municipal asserts	Security Management	Number	Number of Reports prepared on security management incidents submitted to Accounting Officer by 30 June 2027	Reports on Security Incidents signed off by the Director and submitted to the accounting officer	0	12	R11988998	3	3	3	3

20. Unit: Information and Communication Technologies

NDP Objective						**A responsive and accountable, effective and efficient local government system**							
Provincial Strategic Objective						**Developing a capable and Development State**							
Pre-determined IDP Objective						**Efficient Administration and Good Governance**							
Municipal Strategic Priority						**Promote a culture of participatory and good governance**							
REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
20.1	Municipal Transformation and Institutional Development	To ensure a fully functional Information Communication Technologies	Information Communication Technologies	Number	Number of ICT Disaster Recovery Plan (DRP) Testing reports submitted to Audit committee by 30 June 2027	Proof of submission	0	4	Nil	1	1	1	1
20.2	Municipal Transformation and Institutional Development	To ensure a fully functional Information Communication Technologies	Information Communication Technologies	Number	Number of Website Management reports submitted to the Council by 30 June 2027	Reports, Council resolution	0	4	Nil	1	1	1	1
20.3	Municipal Transformation and Institutional Development	To ensure a fully functional Information Communication Technologies	Information Communication Technologies	Number	Number of ICT Steering committee meetings held by 30 June 2027	Attendance register	0	4	Nil	1	1	1	1

21.Directorate: Community Services

Table 71: Strategic plan of the office of Community services

Unit: Environmental Management

NDP Objective	Sustainable human settlements and improved quality of household life
Provincial Strategic Objective	Environmental Sustainability and Resilience
Pre-determined IDP Objective	Sustainable Rural Development
Municipal Strategic Priority	Broaden access and improve quality of municipal services

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
21.1	Basic Service Delivery	To ensure the environment is kept safe and clean.	Waste Management	Percentage	Percentage of households with access to basic refuse removal service by 30 June 2027	Routine plan, 10 Acknow - lodgement Forms per household, per activity	40%	90%	Nil	22.5%	22.5%	22.5%	22.5%
21.2	Basic Service Delivery	To ensure the environment is kept safe and clean.	Waste Management	Percentage	Percentage of Business, Public entities and industries with access to basic refuse removal service by 30 June 2027.	Routine plan, 10 Acknow - lodgement Forms per household, per activity	50%	90%	Nil	22.5%	22.5%	22.5%	22.5%
21.3	Basic Service Delivery	To ensure the environment is kept safe and clean	Waste Management	Number	Number of Environmental forum meetings held by 30 June 2027	Invitation, Minutes, Attendance Register	4	4	Nil	1	1	1	1
21.4	Basic Service Delivery	To ensure the environment is kept safe and clean	Waste Management	Number	Number of landfill sites management reports submitted to the Council by 30 June 2027	Report and proof of submission	2	4	Nil	1	1	1	1
21.5	Basic Service Delivery	To ensure the environment is kept safe and clean	Waste Management	Number	Number of cemetery management reports submitted to the Council by 30 June 2027	Report and proof of submission	0	4	Nil	1	1	1	1

NDP Objective						**Sustainable human settlements and improved quality of household life**							
Provincial Strategic Objective						**Environmental Sustainability and Resilience**							
Pre-determined IDP Objective						**Sustainable Rural Development**							
Municipal Strategic Priority						**Broaden access and improve quality of municipal services**							
REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
21.6	Basic Service Delivery	To ensure the environment is kept safe and clean	Waste Management	Number	Number of Parks management reports submitted to the Council by 30 June 2027	Report and proof of submission	0	4	Nil	1	1	1	1
21.7	Local Economic Development	To create employment	To ensure economic development	Number	Number of work opportunities created through public employment programmes and other related employment programmes by 30 June 2027	Report	0	100	R1 Million	100	0	0	0

22 Unit: Sports, Art and Culture

NDP Objective	**A responsive and accountable, effective and efficient local government system**
Provincial Strategic Objective	**Developing a capable and Development State**
Pre-determined IDP Objective	**T**o promote integrated development in communities
Municipal Strategic Priority	**Build united non-racial, integrated and safer communities.**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
22.1	Basic Service Delivery	Promote, develop and ensure recreational activities are planned, implemented and monitored	Sports, Art and Culture	Number	Number of sports, art and culture forum meetings held by 30 June 2027	Invitation, Minutes, Attendance Register	0	4	R10 826	1	1	1	1
22.2	Basic Service Delivery	Promote, develop and ensure recreational activities are planned, implemented and monitored	Sports, Art and Culture	Number	Number of sport arts and Culture programmes held by 30 June 2027	Invitation, Attendance Register and signed off Report (Director)	0	4	88 739	1	1	1	1

23. Unit: Social Development

NDP Objective						**A responsive and accountable, effective and efficient local government system**							
Provincial Strategic Objective						**Developing a capable and Development State**							
Pre-determined IDP Objective						**T**o promote integrated development in communities							
Municipal Strategic Priority						**Build united non-racial, integrated and safer communities.**							
REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
23.1	Basic Service Delivery	To ensure that women, children and people with disability's issued are mainstreamed into municipal planning and budgeting processes	Social Development	Number	Number of Women, children and people with disability development policy developed and approved by Council by 30 June 2027	Women, Children and peoples with disability policy and council resolution	0	1	Nil	0	0	0	1
23.2	Basic Service Delivery	To ensure that women, children and people with disability's issued are mainstreamed into municipal planning and budgeting processes	Social Development	Number	Number of awareness campaigns on women and children rights held by 30 June 2027	Invitation, Attendance Register and Report	0	2	Nil	0	1	0	1
23.3	Basic Service Delivery	To ensure that women, children and people with disability's issued are mainstreamed into municipal planning and budgeting processes	Social Development	Number	Number of Awareness Campaigns on Disability conducted by 30 June 2027	Invitation, Attendance Register and Picture	0	2	Nil	0	0	1	1

NDP Objective	**A responsive and accountable, effective and efficient local government system**
Provincial Strategic Objective	**Developing a capable and Development State**
Pre-determined IDP Objective	**T**o promote integrated development in communities
Municipal Strategic Priority	**Build united non-racial, integrated and safer communities.**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
23.4	Basic Service Delivery	To ensure that women, children and people with disability's issued are mainstreamed into municipal planning and budgeting processes	Social Development	Number	Number of Awareness campaigns for Elderly peoples conducted by 30 June 2027	Invitation, Attendance Register and Picture	0	2	Nil	0	0	1	1
23.5	Good Governance and public participation	To ensure that women, children and people with disability's issued are mainstreamed into municipal planning and budgeting processes	Special Programmes	Number	Number of programmes held for elderly, women, children's, People with disability by 30 September 2026	Invitation, Attendance Register and pictures	0	1	Nil	0	1	0	0
23.6	Good Governance and public participation	To implement HIV&AIDS programmes	Special Programmes	Number	Number of community awareness programmes conducted on HIV/AIDS,CANCER &TB 30 September 2026	Invitation, Attendance Register and pictures	0	1	R33 703	0	1	0	0

24. **Unit: Disaster Management**

NDP Objective	**A responsive and accountable, effective and efficient local government system**
Provincial Strategic Objective	**Developing a capable and Development State**
Pre-determined IDP Objective	**T**o promote integrated development in communities
Municipal Strategic Priority	**Build united non-racial, integrated and safer communities.**

REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
24.1	Basic Service Delivery	Provide a safe environment for the community	Disaster Management	Number	Number of Disaster Management Public Awareness held by 30 June 2027.	Invitation, Attendance Register and report	0	2	Nil	0	1	0	1
24.2	Basic Service Delivery	Provide a safe environment for the community	Disaster Management	Number	Number of disaster response and recovery plan developed by 30 June 2027	Disaster response and recovery plan Report signed off by Director.	0	1	Nil	0	0	0	1
24.3	Basic Service Delivery	Provide a safe environment for the community	Disaster Management	Number	Number of disaster related incident report submitted to Council by 30 June 2027	Report and proof of submission to Council	0	4	Nil	1	1	1	1

25. Unit: Local Economic Development

NDP Objective	**A responsive and accountable, effective and efficient local government system**
Provincial Strategic Objective	**Developing a capable and Development State**
Pre-determined IDP Objective	To promote social and economic development.
Municipal Strategic Priority	**Build united non-racial, integrated and safer communities.**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
25.1	Local Economic Development	To create a conducive environment for the community	Capacity Building for Small Medium Micro Enterprises	Number	Number of Local Economic Development programmes held by 30 June 2027	Invitations Agenda Munities Attendance register	0	4	R33 789	1	1	1	1
25.2	Local Economic Development	To create a conducive environment for the community	Capacity Building for Small Medium Micro Enterprises	Number	Number of By-Law on outdoor advertisement submitted to Council by 30 June 2027	By-Law , Council Resolution	0	1	Nil	0	0	0	1
25.3	Local Economic Development	To create conducive environment for agricultural development	To ensure economic development	Number	Number of LED and Tourism Strategies developed and approved by council by 30 June 2027	LED Strategy, Tourism strategy, council resolution	0	2	Nil	0	0	0	2
25.4	Local Economic Development	To create conducive environment for agricultural development	To ensure economic development	Number	Number of reports on approved business licences, permits issued-submitted to council by 30 June 2027	Report	0	4	Nil	1	1	1	1

26. Unit: Agriculture

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
NDP Objective						**Sustainable human settlements and improved quality of household life**							
Provincial Strategic Objective						**Transforming Human Settlements**							
Pre-determined IDP Objective						**Sustainable Rural Development**							
Municipal Strategic Priority						**Build united non-racial, integrated and safer communities.**							
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
26.1	Agriculture	To create conducive environment for agricultural development	To ensure compliance	Number	Number of Commonage management forum meetings held	Invitations Agenda Munities Attendance register	0	4	Nil	1	1	1	1
26.2	Agriculture	To create conducive environment for agricultural development	To ensure compliance	Number	Number of Commonage management reports submitted to Council	Report, Council resolution	0	4	Nil	1	1	1	1
26.3	Agriculture	To create conducive environment for agricultural development	To ensure compliance	Number	Number of reports on agricultural projects supported submitted to council	Report, council resolution	0	4	Nil	1	1	1	1
26.4	Agriculture	To create conducive environment for agricultural development	To ensure compliance	Number	Number of By-Laws for commonage submitted to council for approval	By- Law, Council Resolution	0	1	Nil	0	0	0	1

27.Unit: Tourism Management

NDP Objective	**A responsive and accountable, effective and efficient local government system**
Provincial Strategic Objective	**Developing a capable and Development State**
Pre-determined IDP Objective	**To promote social and economic development.**
Municipal Strategic Priority	**Build united non-racial, integrated and safer communities.**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
27.1	Tourism	To create conducive environment for Tourism	To ensure economic development	Number	Number of quarterly reports on tourism submitted to Council by 30 June 2027	Quarterly report, council resolution	0	4	Nil	1	1	1	1

28. Unit: Urban Planning

NDP Objective						**Sustainable human settlements and improved quality of household life**							
Provincial Strategic Objective						**Transforming Human Settlements**							
Pre-determined IDP Objective						**Sustainable Rural Development**							
Municipal Strategic Priority						**Build united non-racial, integrated and safer communities.**							
REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
28.1	Basic Service Delivery	To assess and process Land Development Applications in accordance to SPLUMA.	Land Use	Percentage	Percentage of Land Development / Use Applications received and addressed in accordance to SPLUMA by 30 June 2027	Land Development Applications (LDA) Register, Letters and Reports	100%	100%	Nil	100%	100%	100%	100%
28.2	Basic Service Delivery	To provide sustainable spatial planning and land use management	Land Use Management	Number	Number of reports on properties contravening the Land Use Scheme by 30 June 2027	Report, contravention letters	0	4	Nil	1	1	1	1
28.3	Basic Service Delivery	To provide sustainable spatial planning and land use management	Land Use Management	Number	Number of report Municipal Planning Tribunal (MPT) meetings submitted to council held by 30 June 2027	Invitations, attendance register, council resolution	0	2	Nil	1	0	1	0
28.4	Basic Service Delivery	To provide sustainable spatial planning and land use management	Land Use Management	Number	Number of Reviewed Land Use By-law submitted to Council by	By-Law Land Use, council resolution	0	1	Nil	0	1	0	0

NDP Objective	**Sustainable human settlements and improved quality of household life**
Provincial Strategic Objective	**Transforming Human Settlements**
Pre-determined IDP Objective	**Sustainable Rural Development**
Municipal Strategic Priority	**Build united non-racial, integrated and safer communities.**

REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
					30 December 2026								
28.5	Basic Service Delivery	To provide sustainable spatial planning and land use management	Land Use Management	Number	Number of reports submitted on Zoning certificates and Surveyor General diagram submitted to portfolio committee by 30 June 2027	Reports	0	4	Nil	1	1	1	1

29. Unit: Building Regulations

NDP Objective	**Sustainable human settlements and improved quality of household life**
Provincial Strategic Objective	**Transforming Human Settlements**
Pre-determined IDP Objective	**Sustainable Rural Development**
Municipal Strategic Priority	**Build united non-racial, integrated and safer communities.**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
29.1	Basic Service Delivery	To ensure that all building plans received by the municipality are assessed timeously.	Sustainable housing and human settlement	Percentage	Percentage of submitted building plans assessed within 60 days of receipt by 30 June 2027	Register and report	60	100%	Nil	100%	100%	100%	100%
29.2	Basic Service Delivery	To ensure that all building plans within the municipal jurisdiction concur with the provisions on NBRBS Act 103 1977.	Sustainable housing and human settlement	Number	Number of reports on properties contravening the NHRBS submitted to portfolio committee by 30 June 2027	Report	0	4	Nil	1	1	1	1
29.3	Basic Service Delivery	To ensure that all building plans within the municipal jurisdiction concur with the provisions on the NBRBS Act 103 1977	Sustainable housing and human settlement	Number	Number of the building by laws developed and submitted to council for approval by 30 June 2027	By -law document and council resolution	0	1	Nil	0	0	0	1

30. Unit: Housing

NDP Objective	**Sustainable human settlements and improved quality of household life**
Provincial Strategic Objective	**Transforming Human Settlements**
Pre-determined IDP Objective	**Sustainable Rural Development**
Municipal Strategic Priority	**Build united non-racial, integrated and safer communities.**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
30.1	Basic Service Delivery	To guide the process followed when Managing, Controlling, Preventing the Informal Settlement.	Sustainable housing and human settlement	Number	Number of Human Settlement report submitted to Council by 30 June 2027	Report, council resolution	0	4	Nil	1	1	1	1

31.Directorate: Infrastructure Services

Table 72: Strategic plan of the office of Infrastructure

Unit/Department: Water: Bulk Provision and Maintenance

NDP Objective	Sustainable human settlements and improved quality of household life
Provincial Strategic Objective	Environmental Sustainability and Resilience
Pre-determined IDP Objective	Sustainable Rural Development
Municipal Strategic Priority	Broaden access and improve quality of municipal services

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
31.1	Basic Service Delivery	Improved provision of basic level of water services within formalized settlements.	Water provision	Percentage	Percentage of households with access to basic level of water services within a formalized settlement by 30 June 2027.	10 Acknow - lodgement Forms per household,	90%	90%	Nil	22.5%	22.5%	22.5%	22.5%
31.2	Basic Service Delivery	Ensuring minimal water losses	Water provision	Number	Number of report water connections received submitted to portfolio committee by 30 June 2027	Reports	0	4	Nil	1	1	1	1
31.3	Basic Service Delivery	Improved usage and conservation of water	Water provision	Number	Number of Awareness campaigns on water demand and conservation conducted by 30 June 2027.	Invitation, Attendance Register, Picture	4	1	Nil	1	1	1	1

NDP Objective	Sustainable human settlements and improved quality of household life
Provincial Strategic Objective	Environmental Sustainability and Resilience
Pre-determined IDP Objective	Sustainable Rural Development
Municipal Strategic Priority	Broaden access and improve quality of municipal services

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
31.4	Basic Service Delivery	Compliance to potable water national standards (quote relevant standard)	Water provision	Number	Number of blue drop status reports submitted to council by 30 June 2027.	Report, Council resolution	12	3	R1 044 Million	3	3	3	3
31.5	Basic Service Delivery	Compliance to potable water national standards (quote relevant standard)	Water provision	Number	Number of reports on management of water purification plants submitted Portfolio Committee by 30 June 2027	Report, invitation, Minutes, Attendance Register	0	4	Nil	1	1	1	1

32. Unit: Sanitation

NDP Objective	**Sustainable human settlements and improved quality of household life**
Provincial Strategic Objective	**Environmental Sustainability and Resilience**
Pre-determined IDP Objective	**Sustainable Rural Development**
Municipal Strategic Priority	**Broaden access and improve quality of municipal services**

REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
32.1	Basic Service Delivery	Improved access to basic sanitation.	Sustainable sanitation	Percentage	Percentage of households with access to basic sanitation by 30 June 2027	5 Acknowledgement forms per quarter.	90%	90%	Nil	22.5%	22.5%	22.5%	22.5%
32.2	Basic Service Delivery	Improved access to basic sanitation	Sustainable sanitation	Number	Number of reports on new sewer connections submitted to Portfolio Committee by 30 June 2027.	Reports, Invitation, Minutes, Attendance Register	0	4	Nil	1	1	1	1
32.3	Basic Service Delivery	Improved usage of waterborne sanitation	Sustainable sanitation	Number	Number of Awareness campaigns conducted on sanitation conducted by 30 June 2027.	Invitation, Attendance Registers	4	4	Nil	1	1	1	1
32.4	Basic Service Delivery	Improving sustainably level of wastewater infrastructure	Sustainable sanitation	Number	Number of green drop status reports submitted to Council by 30 June 2027.	Signed Reports, Council Resolution	12	12	R1 Million	3	3	3	3
32.5	Basic Service Delivery	Improving sustainably level of wastewater infrastructure	Sustainable sanitation	Number	Number of reports on management of waste water purification plant submitted to portfolio	Report, Invitation, attendance register, minutes	0	4	Nil	1	1	1	1

NDP Objective						**Sustainable human settlements and improved quality of household life**							
Provincial Strategic Objective						**Environmental Sustainability and Resilience**							
Pre-determined IDP Objective						**Sustainable Rural Development**							
Municipal Strategic Priority						**Broaden access and improve quality of municipal services**							
REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
					committee by 30 June 2027								

33. Unit: Electricity Management

NDP Objective	**Sustainable human settlements and improved quality of household life**
Provincial Strategic Objective	**Environmental Sustainability and Resilience**
Pre-determined IDP Objective	**Sustainable Rural Development**
Municipal Strategic Priority	**Broaden access and improve quality of municipal services**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
33.1	Basic Service Delivery	To report on status of electricity in the municipality	Sustainable electricity provision	Number	Number of electricity operations and maintenance plan for municipal properties submitted to portfolio committee by 30 June 2027	O&M Plan, Council resolution	0	1	Nil	0	0	0	1

34. Unit: Roads and Storm Water Management

NDP Objective	**Sustainable human settlements and improved quality of household life**
Provincial Strategic Objective	**Environmental Sustainability and Resilience**
Pre-determined IDP Objective	**Sustainable Rural Development**
Municipal Strategic Priority	**Broaden access and improve quality of municipal services**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
34.1	Basic Service Delivery	To provide safe and reliable roads for the community	Safe and reliable roads and storm water infrastructure.	Number	Number of reports on roads and storm water management compiled and submitted to the portfolio Committee by 30 June 2027	Reports, invitation, Attendance register, minutes	0	4	Nil	1	1	1	1
34.2	Basic Service Delivery	To provide safe and reliable roads for the community	Safe and reliable roads and storm water infrastructure.	Number	Number of reports on potholes patched submitted to portfolio committee by 30 June 2027	Progress Report, Pictures, Invitation, Attendance Register, minutes	0	1000	R2 Million	250	250	250	250
34.3	Basic Service Delivery	To provide safe and reliable roads for the community	Safe and reliable roads and storm water infrastructure.	Kilometre	Kilometres of gravel roads re-gravelled and bladed, report submitted to portfolio committee by 30 June 2027	Progress Report, Invitation, Attendance Register, Minutes	0	4km	R2 Million	1km	1km	1km	1km

35 Unit: Project Management

NDP Objective	**Sustainable human settlements and improved quality of household life**
Provincial Strategic Objective	**Environmental Sustainability and Resilience**
Pre-determined IDP Objective	**Sustainable Rural Development**
Municipal Strategic Priority	**Broaden access and improve quality of municipal services**

REF No.	Key Performance Area	Planning Statement	Programme	Unit of Measure	Key Performance Indicator	Pre-Determined Evidence	Baseline Indicator	Annual Target 2026/27	Budget	Planned Quarterly Targets			
										Quarter 1	Quarter 2	Quarter 3	Quarter 4
35.1	Basic Service Delivery	To detail how project will be executed from inception to completion with inclusion of cash flow projections	Project Management	Number	Number of MIG Projects implementation plan approved by the Accounting officer and submitted to Council by 30 June 2027	Signed Projects Implementation plan and Council resolution	1	1	Nil	0	0	0	1
35.2	Basic Service Delivery	To report on projects status by effectively and efficiently communicating to all stakeholders	Project Management	Number	Number of Reports compiled on MIG Projects implementation plan, submitted to the accounting officer by 30 June 2027	Signed Reports by the Accounting	4	4	Nil	1	1	1	1

36. Unit: Fleet Management and Mechanical

NDP Objective							**Sustainable human settlements and improved quality of household life**						
Provincial Strategic Objective							**Transforming Human Settlements**						
Pre-determined IDP Objective							**Sustainable Rural Development**						
Municipal Strategic Priority							**Build united non-racial, integrated and safer communities.**						
REF No.	**Key Performance Area**	**Planning Statement**	**Programme**	**Unit of Measure**	**Key Performance Indicator**	**Pre-Determined Evidence**	**Baseline Indicator**	**Annual Target 2026/27**	**Budget**	**Planned Quarterly Targets**			
										Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
36.1	Basic Service Delivery	To ensure that the municipality has and maintain proper white and yellow fleet	Fleet Management	Number	Number of Fleet Management policy's submitted to council by 30 June 2027	Fleet Management Policy, Council resolutions	0	1	Nil	0	0	0	1

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

Monthly projections of revenue to be collected for each source

FS205 Mafube - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		5 083	5 083	5 083	5 083	5 083	5 083	5 083	5 083	5 083	5 083	5 083	5 083	60 991	63 003	65 020
Service charges - Waste Water Management		2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	29 572	30 548	31 526
Service charges - Waste Management		1 914	1 914	1 914	1 914	1 914	1 914	1 914	1 914	1 914	1 914	1 914	1 914	22 966	23 724	24 483
Sale of Goods and Rendering of Services		145	145	145	145	145	145	145	145	145	145	145	145	1 738	1 795	1 853
Agency services																
Interest																
Interest earned from Receivables		7 246	7 246	7 246	7 246	7 246	7 246	7 246	7 246	7 246	7 246	7 246	7 246	86 955	89 825	92 699
Interest earned from Current and Non Current Assets		27	27	27	27	27	27	27	27	27	27	27	27	325	335	346
Dividends		300	300	300	300	300	300	300	300	300	300	300	300	3 600	3 719	3 838
Rent on Land		52	52	52	52	52	52	52	52	52	52	52	52	622	643	663
Rental from Fixed Assets		65	65	65	65	65	65	65	65	65	65	65	65	781	807	832
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies																
Construction Contract Revenue																
Development Charges																
Operational Revenue		71	71	71	71	71	71	71	71	71	71	71	71	847	875	903
Non-Exchange Revenue																
Property rates		2 828	2 828	2 828	2 828	2 828	2 828	2 828	2 828	2 828	2 828	2 828	2 828	33 932	35 052	36 173
Surcharges and Taxes																
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits																
Transfer and subsidies - Operational		12 485	12 485	12 485	12 485	12 485	12 485	12 485	12 485	12 485	12 485	12 485	12 485	149 819	153 162	159 304
Interest		1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	1 028	12 331	12 738	13 145
Fuel Levy																
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		33 707	33 707	33 707	33 707	33 707	33 707	33 707	33 707	33 707	33 707	33 707	33 707	404 479	416 225	430 786

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

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

FS205 Mafube - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure																
Employee related costs		8 559	8 559	8 559	8 559	8 559	8 559	8 559	8 559	8 559	8 559	8 559	8 557	102 702	113 989	101 424
Remuneration of councillors		532	532	532	532	532	532	532	532	532	532	532	531	6 379	6 589	6 800
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		1 981	1 981	1 981	1 981	1 981	1 981	1 981	1 981	1 981	1 981	1 981	1 981	23 767	24 551	25 336
Debt impairment		6 145	6 145	6 145	6 145	6 145	6 145	6 145	6 145	6 145	6 145	6 145	6 145	73 736	79 381	–
Depreciation, amortisation and impairment		2 915	2 915	2 915	2 915	2 915	2 915	2 915	2 915	2 915	2 915	2 915	2 915	34 977	36 131	37 288
Interest, Dividends and Rent on Land		4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	4 167	50 000	51 650	53 303
Contracted services		2 097	2 097	2 097	2 097	2 097	2 097	2 097	2 097	2 097	2 097	2 097	2 097	25 163	26 141	27 958
Transfers and subsidies		42	42	42	42	42	42	42	42	42	42	42	42	500	517	533
Irrecoverable debts written off		10 599	10 599	10 599	10 599	10 599	10 599	10 599	10 599	10 599	10 599	10 599	10 599	127 188	131 386	135 590
Operational costs		1 211	1 211	1 211	1 211	1 211	1 211	1 211	1 211	1 211	1 211	1 211	1 209	14 525	15 395	15 888
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**38 245**	**38 245**	**38 245**	**38 245**	**38 245**	**38 245**	**38 245**	**38 245**	**38 245**	**38 245**	**38 245**	**38 242**	**458 937**	**485 730**	**404 121**

ANNEXURE C: SERVICE DELIVERY TARGETS AND PERFORMANCE PROJECTIONS *(2026/ 2027)*

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

FS205 Mafube - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	3 287	-
Executive and council																
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	3 287	-
Internal audit																
Community and public safety		368	368	368	368	368	368	368	368	368	368	368	368	4 411	7 741	1 542
Community and social services		368	368	368	368	368	368	368	368	368	368	368	368	4 411	7 741	1 542
Sport and recreation																
Public safety																
Housing																
Health																
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	10 825
Planning and development																
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	10 825
Environmental protection																
Trading services		1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	17 355	43 356	43 985
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	7 316	7 647
Water management		1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	17 355	36 040	36 338
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other																
Total Capital Expenditure - Functional	2	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	21 766	54 383	56 352
Funded by:																
National Government		1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	21 766	54 383	56 352
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality																
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)																
Transfers recognised - capital		1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	21 766	54 383	56 352
Borrowing																
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding		1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	1 814	21 766	54 383	56 352