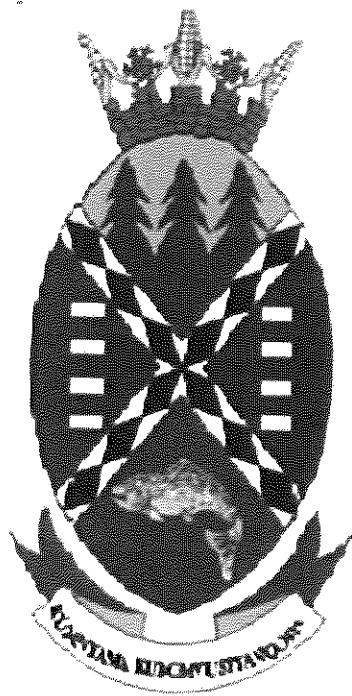


# **EMAKHAZENI LOCAL MUNICIPALITY**



## **SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

**2025/26 FINANCIAL YEAR**

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## **1. EXECUTIVE SUMMARY**

The Emakhazeni Local Municipality presents its 2025/26 Service Delivery and Budget Implementation Plan (SDBIP) which gives effect to the newly developed adjusted budget that was adopted by Council on the 29th May 2025. The SDBIP is legislated in terms of the Municipal Financial Management Act 56 of 2003 (MFMA) to give effect to the IDP and Budget of the Municipality. Section 53(1) (c) (ii) of the municipality's service delivery and budget implementation plan is approved by the Mayor within 28 days after approval of the budget".

The Service Delivery and Budget Implementation Plan is a management, implementation and monitoring tool that will assist the Mayor, Councillors as well as the Community in understanding what has been planned as well as the progress that is being made. The Performance Agreements signed by the Municipal Manager and Managers accountable to the Municipal Manager will assist in ensuring the implementation of the SDBIP.

The SDBIP can be accessed in:

- The Municipal Website ([www.emakhazeni.gov.za](http://www.emakhazeni.gov.za))
- Municipal Offices (Dullstroom, Emakhazeni, Emgwenya and Entokozweni)
- Community Libraries

## **2. PURPOSE OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

The purpose of SDBIP is to:

- Give effect to the Integrated Development Plan (IDP) and the Budget of the municipality.
- It also provides the vital link between the Mayor, Council and the administration, and facilitates the process for holding management accountable for its performance.
- 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 municipality.
- Should therefore determine (and be consistent with) the performance agreements between the mayor and the municipal manager and the municipal manager and senior managers of every financial year and approved by the mayor.

The SDBIP will also ensure that appropriate information is circulated internally and externally to inform all stakeholders/partners on progress in terms of municipal service delivery. The Service Delivery and Budget Implementation Plan (SDBIP) aims to illustrate how the adopted IDP and budget for the 2025/2026 financial year are aligned and how it will be implemented.

### **3. KEY PERFORMANCE AREAS**

- KPA 1 - Service Delivery and Infrastructure Development
- KPA 2 - Local Economic Development
- KPA 3 - Financial Viability
- KPA 4 - Good Governance and Public Participation
- KPA 5 - Institutional Development and Transformation
- KPA 6 - Spatial Rationale

### **4. MUNICIPAL STRATEGIC OBJECTIVES**

The municipality's strategic objectives, which are aimed at achieving the municipal vision and mission, are as follows:

KEY PERFORMANCE AREA	STRATEGIC OBJECTIVE	PRIORITY AREA
<b>Basic Service Delivery and infrastructure development</b>	To ensure access for all, to equitable, affordable, and sustainable basic services within a safe environment	1. Water and Sanitation 2. Electricity Supply 3. Roads and stormwater 4. Environmental and waste management 5. Municipal Amenities
	To co-ordinate and facilitate public safety	6. Emergency services 7. Traffic Safety and Security
<b>Local Economic Development</b>	To promote social and economic development	8. Economic growth and Development
<b>Financial Viability And Management</b>	To ensure sound and sustainable financial management, compliance and accountability	9. Financial Management & Reporting
<b>Good Governance and Public Participation</b>	To encourage and ensure cooperative governance  To encourage the involvement of communities and community organizations in the matters of local government  To add value to the operations of the municipality in relation to technological systems, internal control, risk management and governance processes	10. Culture, Sports and Recreation 11. Youth Development 12. Health, HIV and AIDS, Transversal and Special programmes 13. Education 14. Inter-Governmental Relations 15. Customer Care 16. Information Communication Technology 17. Communications, Stakeholder Engagement 18. Performance Management 19. Risk Management 20. Auditing
<b>Institutional Transformation And Organisational Development</b>	To ensure adherence with legislation and implementation of systems that will result in service excellence	21. Legal Services & Labour Relations 22. Human Resources Management & Administration
<b>Spatial Rationale</b>	To ensure sustainable rural and urban planning in order to meet the needs of the community	23. Land Reform and Restitution 24. Human Settlement and Property Development 25. Land-use Management

## **5. BUDGET AND SDBIP**

In terms of Section 15 of the MFMA, a municipality, except where otherwise provided in this Act, incur expenditure only in terms of the approved budget and within the limits of the amounts appropriated for the different votes in an approved budget.

Immediately in Section 16, the MFMA prescribes that the Council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.

An annual budget must be a schedule setting out realistically anticipated revenue for the budget year from each revenue source.

- Appropriating expenditure for the budget year under the different votes of the municipality.
- The budget must also set out the estimated revenue and expenditure by vote for the current year, as well as actual revenue and expenditure by vote for the financial year proceeding the current year.
- Lastly, the budget should provide a statement containing any other information required by Section 215 (3) of the Constitution or as may be prescribed. According to Section 24(2) (a), the budget of a municipality must be approved by Council before the start of the budget year.

According to Section 53 of the MFMA, the Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget. In addition, the Executive Mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are made public within 14 days after its approval.

## **6. THE ROLE OF THE EXECUTIVE MAYOR IN CONTEXT OF SDBIP**

The Executive Mayor bears ultimate responsibility for guidance on budget processes, political leadership and service delivery in the municipality. This section highlights key roles of the Executive Mayor with regards to the SDBIP as indicated in Section 53 of the MFMA

- Provide general political guidance over the budget process and the priorities that guide the budget process (Section 53(1));
- Ensure Council approves the annual budget before the start of the financial year;
- Oversee Accounting Officer and CFO;
- Ensure adherence to the time schedule for budget;
- Ensure that the SDBIP is approved (by the Executive Mayor) within 28 days after the approval of the budget.
- Ensures that annual performance agreements are linked with measurable performance objectives in the IDP and the SDBIP; and
- Make the SDBIP public no later than 14 days after approval.

## **7. ROLE OF THE ACCOUNTING OFFICER IN RESPECT OF SDBIP**

In terms of Sections 68 and 69 of the MFMA, the accounting officer bears the following responsibilities:

- Assist the Executive Mayor to perform budgetary functions and provide the Executive Mayor with administrative support, information and resources.
- Implementation of the budget;
- Spending in accordance with budget and ensure that it is reduced as necessary when revenue is anticipated to be less than projected in the budget or in the SDBIP.
- Ensure that revenue and expenditure is properly monitored.
- Prepare adjustments budget when necessary; and
- Submit draft SDBIP and draft annual performance agreements for the municipal manager and all senior managers to the Executive Mayor.

## **8. REPORTING ON THE SDBIP**

Regular performance reporting should be done in terms of the SDBIP.

The MFMA outlines a series of reporting requirements. Both the Executive Mayor and the Accounting Officer have a clear role to play in preparing the reports to monitor performance in terms of the SDBIP. Section 79 Oversight Committees also have an important role to play in this regard.

### **8.1 MONTHLY REPORTING**

Section 71 of the MFMA stipulates that reporting on actual revenue targets and spending against the budget should occur on a monthly basis. This reporting must be conducted by the Accounting Officer of a municipality no later than 10 working days, after the end of each month.

Reporting must include the following:

- Actual revenue, per source
  - Actual borrowings,
  - Actual expenditure per vote
  - Actual capital expenditure per vote,
  - The amount of any allocations received

If necessary, an explanation of the following must be included in the monthly reports:

- Any material variances from the municipality's variance by source, and from the municipality's expenditure projection per vote
- Any material variances from the service delivery and budget implementation plan and
- Any remedial or corrective measures taken or to be taken to ensure that the projected revenue and expenditure remain within the municipality's approved budget.

## **8.2 QUARTERLY REPORTING**

Section 52 (d) compels the Mayor to submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality within 30 days of the end each quarter. The quarterly's performance projections captured in the SDBIP forms the basis for the Executive Mayor's quarterly reports.

## **8.3 MID-YEAR REPORTING**

Section 72 (1) (a) of the MFMA outlines the requirements for mid- year reporting. The accounting officer is required by the 25th January of each year to assess the performance of the municipality during the first half of the year taking into account -

- (i) The monthly statements referred to in section 71 of the first half of the year
- (ii) The municipalities service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
- (iii) The past year's annual report, and progress on resolving problems identified in the annual report; and
- (iv) The performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities.

Based on the outcomes of the mid-year budget and performance assessment report, an adjustments budget may be tabled if actual revenue or expenditure amounts are materially different from the projections contained in the budget or the SDBIP. The SDBIP is also a living document and may be modified based on the mid-year performance review. Thus the SDBIP remains a kind of contract that holds the municipality accountable to the community.

## **8.4 PERFORMANCE REPORTING**

Section 46 of the Municipal Systems Act states that a municipality must prepare for each financial year, a performance report that reflects the following:

- 8.4.1 The performance of the municipality and of each external service provided during that financial year.
- 8.4.2 A comparison of the performance referred to in the above paragraph with targets set for and performances in the previous financial year; and
- 8.4.3 Measures to be taken to improve performance

The performance report must be submitted at the end of the financial year and will be made public as part of the annual report in terms of chapter 12 of the MFMA. The publication thereof will also afford the public the opportunity to judge the performance of the municipality against the targets set in the various planning instruments.

## **8.5 ANNUAL REPORTING**

Section 121 of the MFMA provides that every municipality and every municipal entity must prepare an annual report for each financial year, and that the council of the municipality must within nine months after the end financial year concerned, deal with the annual report of the municipality and the annual report of any municipal entities under the municipality's sole or share control.

## **8.6 OVERSIGHT REPORTING**

The council of a municipality must consider the municipality's annual report (and that of any municipal entity under the municipality's control), and in terms of Section 129, within two months from the date of the annual report, must adopt an oversight report containing the council's comments, which must include a statement whether the council:

- a) Has approved the annual report with or without reservations;
- b) Has rejected the annual report; or
- c) Has referred the annual report back to the revision of those components that can be revised.

In terms of Section 132 of the MFMA, the following documents must be submitted by the accounting officer to the provincial legislature within seven days after the municipal council has adopted the relevant oversight report:

- a) The annual report (or any components thereof) of each municipality and each municipal entity in the province;
- b) All oversight reports adopted on those annual reports.

## **9 KEY COMPONENTS OF THE 2025/26 SDBIP**

In terms of Circular No. 13 of the MFMA No. 56 of 2003, the Service Delivery and Budget Implementation Plan should indicate the responsibilities and outputs for each of the senior managers in the top management team. This must include inputs to be used and the time deadlines for each output. It must provide a total picture in terms of service delivery areas, budget allocations and monitoring and evaluation.

## 10. MONTHLY PROJECTS OF REVENUE AND EXPENDITURE

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1	Budget Year +2
<b>Revenue</b>															
<b>Exchange Revenue</b>															
Service charges - Electricity															
Service charges - Water															
Service charges - Waste Water Management															
Sale of Goods and Rendering of Services															
Agency services															
Interest															
Interest earned from Receivables															
Interest earned from Current and Non Current Assets															
Dividends															
Rent on land															
Rental from Fixed Assets															
Licence and permits															
Special (allowances)															
Operational Revenue															
Non-Exchange Revenue															
Property rates															
Surcharges and Taxes															
Fines, penalties and forfeits															
Licences or permits															
Transfers and subsidies - Operational															
Interest															
Fuel Levy															
Operations Revenue															
Gains on disposal of Assets															
Other Gains															
<b>Discontinued Operations</b>															
<b>Total Revenue (excluding) capital transfers and contributions</b>	<b>34,626</b>	<b>34,628</b>	<b>415,535</b>	<b>431,325</b>	<b>527,749</b>										
<b>Expenditure</b>															
Employee related costs															
Remuneration of councillors															
Bulk purchases - electricity															
Inventory consumed															
Debt impairment															
Depreciation and amortisation															
Interest															
Contracted services															
Transfers and subsidies															
Irrecoverable debts written off															
Operational costs															
Losses on disposal of Assets															
Other Losses															
<b>Total Expenditure</b>	<b>43,533</b>	<b>43,563</b>	<b>43,563</b>	<b>43,563</b>											
<b>Surplus/(Deficit)</b>	<b>(8,935)</b>	<b>(8,935)</b>	<b>(8,935)</b>	<b>(8,935)</b>	<b>(8,935)</b>	<b>(8,935)</b>	<b>(8,935)</b>	<b>(8,935)</b>	<b>(8,935)</b>	<b>(8,935)</b>	<b>(8,935)</b>	<b>(8,935)</b>	<b>(8,935)</b>	<b>(8,935)</b>	<b>(8,935)</b>
<b>Transfers and subsidies - capital (monetary allocations)</b>	<b>5,032</b>	<b>5,032</b>	<b>5,032</b>	<b>5,032</b>	<b>5,032</b>	<b>5,032</b>	<b>5,032</b>	<b>5,032</b>	<b>5,032</b>	<b>5,032</b>	<b>5,032</b>	<b>5,032</b>	<b>5,032</b>	<b>5,032</b>	<b>5,032</b>



Description		Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 1	Budget Year +1	Budget Year +2	
R thousand	####																
Revenue - Functional																	
Governance and administration		16,577	16,577	16,577	16,577	16,577	16,577	16,577	16,577	16,577	16,577	16,577	16,577	198,926	207,175	294,635	
Executive and council		16,577	16,577	16,577	16,577	16,577	16,577	16,577	16,577	16,577	16,577	16,577	16,577	198,926	207,175	294,635	
Finance and administration		2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020	2,020	
<i>Internal audit</i>		8	8	8	8	8	8	8	8	8	8	8	8	97	101	103	
Community and public safety		2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	24,234	25,325	25,958	
Community and social services		2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	24,138	25,224	25,855	
Sport and recreation		2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	
Housing		2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	
<b>Health</b>																	
Economic and environmental services		2,949	2,949	2,949	2,949	2,949	2,949	2,949	2,949	2,949	2,949	2,949	2,949	35,391	24,813	25,741	
Planning and development		331	331	331	331	331	331	331	331	331	331	331	331	3,969	1,872	1,919	
Road transport		2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	31,422	22,941	23,823
<i>Environmental protection</i>																	
Trading services		18,114	18,114	18,114	18,114	18,114	18,114	18,114	18,114	18,114	18,114	18,114	18,114	217,370	251,179	257,577	
Energy sources		11,306	11,306	11,306	11,306	11,306	11,306	11,306	11,306	11,306	11,306	11,306	11,306	135,572	147,442	148,119	
Water management		3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	3,983	47,792	68,571	72,382	
Waste water management		1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	1,494	17,927	18,752	19,576	
<i>Waste management</i>		1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	1,332	
Other																	
<b>Total Revenue - Functional</b>		39,660	39,660	39,660	39,660	39,660	39,660	39,660	39,660	39,660	39,660	39,660	39,660	475,922	508,493	603,862	
Expenditure - Functional																	
Governance and administration		21,931	21,931	21,931	21,931	21,931	21,931	21,931	21,931	21,931	21,931	21,931	21,931	263,174	272,542	283,101	
Executive and council		14,876	14,876	14,876	14,876	14,876	14,876	14,876	14,876	14,876	14,876	14,876	14,876	178,557	188,543	191,275	
Finance and administration		7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	84,667	85,999	91,826	
<i>Internal audit</i>																	
Community and public safety		2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	32,997	34,907	35,786	
Community and social services		350	350	350	350	350	350	350	350	350	350	350	350	4,196	4,822	4,943	
Sport and recreation		980	980	980	980	980	980	980	980	980	980	980	980	11,758	12,274	12,586	
Public safety		1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	17,044	17,811	18,256	
Housing																	
<b>Health</b>		2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468	2,468	29,618	30,880	31,581



2025/26													Medium Term Revenue and Expenditure Framework	
Description		2025/26											Budget Year 1 Budget Year +1 Budget Year +2	
R thousand		July August Sept. October Nov. Dec. January Feb. March April May June											2025/26 2026/27 2027/28	
Capital Expenditure, Functional	##	25	25	25	25	25	25	25	25	25	25	25	25	25
<b>Governance and administration</b>	1	25	25	25	25	25	25	25	25	25	25	25	25	25
Executive and council														
Finance and administration														
Internal audit														
<b>Community and public safety</b>														
Sport and recreation														
Public safety														
<b>Community and social services</b>														
Housing														
Health														
<b>Economic and environmental services</b>														
Planning and development														
Road transport														
Environmental protection														
<b>Trading services</b>														
Energy sources														
Water management														
Waste water management														
Waste management														
<b>Offer</b>														
<b>Total Capital Expenditure, Functional</b>	2	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926
<b>Funded by:</b>														
National Government		4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901
Provincial Government														
District Municipality														
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Department, Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions,)														
<b>Transfers recognized capital</b>		4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901	4,901
<b>Borrowing</b>		25	25	25	25	25	25	25	25	25	25	25	25	25
<b>Internally generated funds</b>														
<b>Total Capital Funding</b>		4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926

MP314 Emakethzeni - Supporting Table SA30 Budgeted monthly cash flow

Monthly Cash Flows											Budget Year 2025/26			Medium Term Revenue and Expenditure Framework													
											July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1	Budget Year +2		
<b>Cash Receipts By Source</b>																											
Property rates											5,435	5,435	5,435	5,435	5,435	5,435	5,435	5,435	5,435	5,435	5,435	5,435	1	65,216	68,151	69,854	
Service charges - electricity revenue											8,131	8,131	8,131	8,131	8,131	8,131	8,131	8,131	8,131	8,131	8,131	8,131		97,569	101,980	104,509	
Service charges - water revenue											1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285		1,285	15,240	16,130	
Service charges - sanitation revenue											856	856	856	856	856	856	856	856	856	856	856	856		856	10,271	10,743	
Service charges - refuse revenue											745	745	745	745	745	745	745	745	745	745	745	745		745	745	8,946	
Rental of facilities and equipment											192	192	192	192	192	192	192	192	192	192	192	192		192	2,303	9,357	
Interest earned - outstanding debtors											171	171	171	171	171	171	171	171	171	171	171	171		171	2,053	2,636	
Dividends received											166	166	166	166	166	166	166	166	166	166	166	166		166	2,146	2,199	
Fines, penalties and forfeits											2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170		2,170	2,085	2,162	
Licences and permits											1	1	1	1	1	1	1	1	1	1	1	1		1	2,170	-	
Agency services											-	8,593	8,593	8,593	8,593	8,593	8,593	8,593	8,593	8,593	8,593	8,593		8,593	103,119	104,552	
Transfers and Subsidies - Operational											1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917		1,917	23,007	189,184	
Other revenue											1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917		1,917	32,532	32,532	
<b>Cash Receipts by Source</b>											29,662	29,662	29,662	29,662	29,662	29,662	29,662	29,662	29,662	29,662	29,662	29,662		355,950	377,255	471,241	
<b>Other Cash Flows by Source</b>											5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032		60,387	77,168	76,113	
Transfers and subsidies - capital (monetary allocations) (National) / Provincial and District											5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032		5,032	5,032	5,032	
Debtors, Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Short term loans											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Borrowing long term/refinancing											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Increase (decrease) in consumer deposits											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
VAT Control (receipts)											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Decrease (increase) in non-current receivables											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Decrease (increase) in non-current investments											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
<b>Total Cash Receipts by Source</b>											34,695	34,695	34,695	34,695	34,695	34,695	34,695	34,695	34,695	34,695	34,695	34,695		416,337	454,423	547,354	
<b>Cash Payments by Type</b>																											
Employee related costs											11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584		11,584	135,009	143,526	150,256
Remuneration of councillors											717	717	717	717	717	717	717	717	717	717	717	717		717	8,602	8,989	9,214
Interest											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Bulk purchases - electricity											9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012	9,012		9,012	108,147	113,014	115,839
Acquisitions - water & other inventory											898	898	898	898	898	898	898	898	898	898	898	898		898	10,782	11,987	11,378
Contracted services											2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670		2,670	32,036	33,241	34,347
Transfers and subsidies - other municipalities											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Transfers and subsidies - other											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Other expenditure											3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505		3,505	42,062	43,865	45,198
<b>Total Cash Payments by Type</b>											4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926	4,926		4,926	340,638	353,732	366,222
<b>NET INCREASE/DECREASE IN CASH HELD</b>											1,382	82	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382	1,382		1,382	33,313	33,313	33,313
Capital assets											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Repayment of borrowing											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Other Cash Flows/Payments											-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	
Total Cash Payments by Type											33,313	33,313	33,313	33,313	33,313	33,313	33,313	33,313	33,313	33,313	33,313	33,313		33,313	395,353	414,587	460,699
Cash/cash equivalents at the monthly/year begin:											6,053	1,434	8,816	10,198	11,580	12,951	14,343	15,725	17,107	18,488	19,870	21,282		6,053	22,633	23,558	24,223
Cash/cash equivalents at the monthly/year end:											7,434	8,816	10,198	11,580	12,951	14,343	15,725	17,107	18,488	19,870	21,252	22,633		22,633	23,558	24,223	24,223

## 11. SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

### KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

#### STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS

Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 3: build a capable, ethical and developmental state	Provision of sustainable basic services by upgrading and providing new infrastructure	Number of Sewer Pump Station	Phase 1 Complete	MIG	1 X Sewer Pump Station Refurbished in Syiyathuthuka (Old Mandela) (Phase 2) by June 2026	50% Construction progress	1 X Sewer Pump Station Refurbished in Syiyathuthuka (Old Mandela) (Phase 2) completed	None	None	Improved service delivery in the local government sphere	Progress report and completion certificate	Municipal Manager
Strategic Priority 3: build a capable, ethical and developmental state	Provision of sustainable basic services by upgrading and providing new infrastructure	Number of Sewer Pump Station	Phase 1 Complete	MIG	1 X Sewer Pump Station Refurbished in Syiyathuthuka (Gisa) (Phase 2) by June 2026	50% Construction progress	1 X Sewer Pump Station Refurbished in Syiyathuthuka (Old Mandela) (Phase 2) completed	None	None	Improved service delivery in the local government sphere	Progress report and completion certificate	Municipal Manager
Strategic Priority 3: build a capable, ethical and developmental state	Provision of sustainable basic services by upgrading and providing new infrastructure	Number of Sewer Pipeline	Phase 1 Complete	MIG	1 X Sewer Pipeline upgrading in Syiyathuthuka (Phase 2) by June 2026	50% Construction progress	1 X Sewer Pipeline upgraded in Syiyathuthuka (Phase 2) completed	None	None	Improved service delivery in the local government sphere	Progress report and completion certificate	Municipal Manager
Strategic	Provision of	Number of	Phase 1	MIG	1 X Sewer	50%	1 X Sewer	None	None	Improved	Progress	Municipal
		Designs	Complete		Pipeline	Construction	Pump Station			service	report and	Manager
		VSG			upgrading	progress	Refurbished			delivery in	completion	
		1x Water			in Syiyathuthuka		in Syiyathuthuka			the local	certificate	
		Appointment			(Phase 2) by June		(Phase 2)			government		
		25%			2026		completed			sphere		
		35%										
		45%										
		Improved										
		Appointment										
		Municipal										
		Manager										

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS												
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Priority 3: build a capable, ethical and developmental state	sustainable basic services by upgrading and providing new infrastructure	Water Treatment Works	complete		Treatment Works upgraded in Dullstroom by June 2026	of contractor construction progress	construction progress	construction progress	construction progress	service delivery in the local government sphere	letter, Progress report and completion certificate	
Strategic Priority 3: build a capable, ethical and developmental state	Provision of sustainable basic services by upgrading and providing new infrastructure	Number of refurbishment progress of Water Treatment Works upgraded in Machadodorp	WSIG	1 X Water Treatment Works upgraded in Machadodorp	1 X Water Treatment Works upgraded in Machadodorp	None	None	None	None	Improved service delivery in the local government sphere	Completion certificate	
Strategic Priority 3: build a capable, ethical and developmental state	Provision of sustainable basic services by upgrading and providing new infrastructure	Reduction of Water distribution loss reports submitted to new infrastructure council	New Opex	10% Reduction of Water Distribution losses reports submitted to council by 30 June 2026	2.5% reduction of Water distribution losses report	2.5% reduction of Water distribution losses report	2.5% reduction of Water distribution losses report	2.5% reduction of Water distribution losses report	2.5% reduction of Water distribution losses report	Improved service delivery in the local government sphere	Quarterly report & council resolution	
Strategic Priority 3: build a capable, ethical and	Provision of sustainable basic services	Number of water quality samples taken	New Opex	480 water samples taken and analyzed	120 water samples taken and analyzed	120 water samples taken and analyzed	120 water samples taken and analyzed	120 water samples taken and analyzed	120 water samples taken and analyzed	Improved service delivery in the local	Municipal Manager	

**KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT**

**STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS**

Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic developmental state	Maintenance, and analysed				30 June 2026							
Priority 3: build a capable, ethical and developmental state	Maintenance, reconstruction and upgrading of existing road network	Number of roads paved in Syathuthuka (Mongwe street Phase 3)	1x roads paved in Syathuthuka (Mongwe Street Phase 3) by 30 June 2026	MIG	1 x roads paved in Syathuthuka (Mongwe Street Phase 3) by 30 June 2026	1 x roads paved in Syathuthuka (Mongwe Street Phase 3)	None	None	None	Improved service delivery in the local government sphere	Completion certificate	Municipal Manager
Strategic Priority 3: build a capable, ethical and developmental state	Maintenance, reconstruction and upgrading of existing road network	Number of roads paved in construction progress of Engwenvya road (Slahle section)	40% in Engwenvya road (Slahle section) by 30 June 2026	MDRG	1 X roads paved in Engwenvya road (Slahle section)	45% construction progress of Engwenvya road (Slahle section)	60% construction progress of Engwenvya road (Slahle section)	1 X roads paved in Engwenvya road (Slahle section)	None	Improved service delivery in the local government sphere	Progress report and completion certificate	Municipal Manager
Strategic Priority 3: build a capable, ethical and developmental state	Maintenance, reconstruction and upgrading of existing road network	Area of road potholes patchwork done	New Target	Opex	250m <sup>2</sup> road potholes patched by 30 June 2026	80m <sup>2</sup>	70m <sup>2</sup>	50m <sup>2</sup>	50m <sup>2</sup>	Improved service delivery in the local government sphere	Quarterly progress report & pictures	Municipal Manager
Strategic Priority 3: build a capable, ethical and developmental state	Maintenance, reconstruction and upgrading of existing road network	Number of kilometres roads bladed	New Target	Opex	65km roads bladed by 30 June 2026	20km	10km	10km	25km	Improved service delivery in the local government sphere	Quarterly progress report & pictures	Municipal Manager

KEY PERFORMANCE AREA: BASIC SERVICES DELIVERY AND INFRASTRUCTURE DEVELOPMENT

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS

Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 3: build a capable, ethical and developmental	Maintenance, reconstruction and upgrading of existing public facilities	Mishack Bhembhe Stadium refurbished in Sakhelwe (Phase 2)	Mishack Bhembhe stadium refurbished in Sakhelwe (Phase 1) (project complete)	MIG	Mishack Bhembhe stadium refurbished in Sakhelwe (Phase 2) by 30 June 2026	25% construction progress	40% construction progress	80% construction progress	100% construction progress	Mishack Bhembhe stadium refurbished in Sakhelwe (Phase 2) (project complete)	Improved service delivery in the local government sphere	Progress report and completion certificate
Strategic Priority 3: build a capable, ethical and developmental	Provision of sustainable basic services by upgrading and providing new infrastructure	Electrification of 100 houses in Gugulethu	New Target	INEP	100 X Gugulethu houses electrified by June 2026	Appointment of service providers	30% construction progress	60% construction progress	100 X Gugulethu houses electrified	Improved service delivery in the local government sphere	Appointment letters, Progress report and completion certificate	Municipal Manager
Strategic Priority 3: build a capable, ethical and developmental	Provision of sustainable basic services by upgrading and providing new infrastructure	Number of Siyathuthuka 1kV Switching Station upgraded phase 1	New Target	INEP	1 X Siyathuthuka 1kV Switching Station upgraded phase 1 by 30 June 2026	Appointment of service providers	30% construction progress	60% construction progress	1 X Siyathuthuka 1kV Switching Station upgraded phase 1	Improved service delivery in the local government sphere	Appointment letters, Progress report and completion certificate	Municipal Manager
Strategic Priority 3: build a capable, ethical and developmental	Provision of sustainable basic services by upgrading and providing	Number of Energy efficient streetlights and high mast lights retrofitted	New Target	EEDSM	194 X Street lights and 26 x high mast lights retrofitted by	Appointment of service providers	30% construction progress	60% construction progress	-	Improved service delivery in the local government	Appointment letters, Progress report and completion	Municipal Manager

KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS

Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 3: build a capable, ethical and developmental	new infrastructure	Provision of sustainable basic services by upgrading and providing new infrastructure	Reduction of Electricity distribution losses reports submitted to Council	Opex	30 June 2026	10%	2.5%	2.5%	2.5%	Improved service delivery in the local government sphere	Quarterly report & council resolution	Municipal Manager
Strategic Priority 3: build a capable, ethical and developmental	Provision of sustainable basic services	Number of Street lights inspected and maintained	20 Street lights inspected and maintained	Opex	20 street lights inspected and maintained by 30 June 2026	5	5	5	5	Improved service delivery in the local government sphere	Quarterly report & council resolution	Municipal Manager
Strategic Priority 3: build a capable, ethical and developmental	Provision of basic services	Number of High mast lights inspected and maintained	12 High mast lights inspected and maintained by 30 June 2026	Opex	12 High mast lights inspected and maintained by 30 June 2026	3	3	3	3	Improved service delivery in the local government sphere	Quarterly report & council resolution	Municipal Manager
Strategic Priority 3: build a capable, ethical and developmental	Ensure a clean and healthy environment	Number of reports on illegal dumping sites identified	4 reports on illegal dumping submitted	Opex	4 x reports on illegal dumping sites identified	1	1	1	1	Improved service delivery in the local government	Report with pictures	Municipal Manager

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS												
Strategic Priority Area	Strategy	KPI	2024/25		Budget Baseline	Annual Target: 2025/26		Quarterly Target		Outcome	Evidence	Accountability
			Q1	Q2		Q3	Q4					
Strategic developmental	Priority 3: build a capable, ethical and developmental	and cleaned			and cleaned by 30 June 2026					sphere		
Strategic	Priority 3: build a capable, ethical and developmental	Ensure a clean environment around the ELM	Number of cleaning campaigns conducted within Emakhazeni Local Municipality.	2 reports on cleaning campaigns submitted	Opex 2026	4 x cleaning	1	1	1	Improved service delivery in the local government sphere	Attendance Register and Report with pictures	
Strategic	Priority 3: build a capable, ethical and developmental	Ensuring that road traffic regulations are adhered to by increasing visibility of Traffic Officers.	Number of road safety awareness programmes conducted	11 road safety awareness programmes conducted	Opex 2026	4 x road safety awareness programmes conducted by 30 June 2026	2	2	2	Improved coverage of social protection	Attendance register and photos	
Strategic	Priority 3: build a capable, ethical and developmental	Ensuring that road traffic regulations are adhered to by increasing visibility of Traffic Officers.	Number of roadblocks conducted	12 roadblocks conducted	Opex	13 x roadblocks conducted by 30 June 2026	3	4	3	Improved coverage of social protection	Attendance registers and photos	

**KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT**

**STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS**

Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability	
						Q1	Q2	Q3	Q4				
Strategic Priority 3: build a capable, ethical and developmental Municipality	Ensure adherence to the By-Laws of the Municipality	Number of business inspections conducted	Business inspections conducted	Opex	60	Business inspections by 30 June 2026	10	10	20	20	Improved coverage of social protection	Inspection sheets	Municipal Manager
Strategic Priority 3: build a capable, ethical and developmental Municipality	Ensure adherence to the By-Laws of the Municipality	Number of New target	Joint Operations conducted with stakeholders	Opex	4	Joint inspections conducted by 30 June 2026	1	1	1	1	Improved coverage of social protection	Attendance registers or photos and inspection sheets	Municipal Manager

**KEY PERFORMANCE AREA: LOCAL ECONOMIC DEVELOPMENT**

**STRATEGIC OBJECTIVE: TO PROMOTE SOCIAL AND ECONOMIC DEVELOPMENT**

Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 1: Drive Inclusive Growth and Job Creation	To create job opportunities through EPWP programmes	Number of EPWP job opportunities created	65 job opportunities created	R2 178 000	65 x job opportunities created by 30 June 2026	65	-	-	-	Increased employment and work opportunities;	Appointment letters	Municipal Manager
Strategic Priority 1: Drive	To create job opportunities through SMMEs	Review of the Contractor	Reviewed Contractor	Opex	1 x Review of the Contractor Development	-	-	-	1	Supportive and sustainable economic policy	Council resolution	Municipal Manager

## KEY PERFORMANCE AREA: LOCAL ECONOMIC DEVELOPMENT

### STRATEGIC OBJECTIVE: TO PROMOTE SOCIAL AND ECONOMIC DEVELOPMENT

Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Inclusive Growth and Job Creation	Strategic programmes	Development Policy	Development Policy	Opex	Policy by 30 June 2026	1	1	1	1	environment		
Strategic Priority 1: Drive Inclusive Growth and Job Creation	Ensuring the functionality of the LED Forum and the creation of the annual calendar	Number of LED Forum meetings held	4 LED Forums held	Opex	4 x LED Forum meetings held by 30 June 2026	1	1	1	1	Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society	Attendance registers & Minutes	Municipal Manager
Strategic Priority 1: Drive Inclusive Growth and Job Creation	To ensure functionality of the EPWP Forum programmes	Number of EPWP Forums meetings held	4 x EPWP Forum Meetings held	Opex	4 x EPWP Forum Meetings held by 30 June 2026	1	1	1	1	Increased employment and work opportunities;	Attendance registers & Minutes	Municipal Manager

## KEY PERFORMANCE AREA: FINANCIAL VIABILITY

### STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS.

Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 3: Build a timely and relevant	To provide Number of quarterly reports	4 quarterly reports	Opex	4 x quarterly section 52(d) MFMA reports submitted to	1	1	1	1	An ethical, capable and professional	Acknowledgement of receipts by the	Municipal Manager	

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS												
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 3: Build a capable state, ethical and developmental state	Strategic Priority 3: Build a capable state, ethical and developmental state	Executive Mayor within 30 days after the end of each quarter			Executive Mayor within 30 days after the end of each quarter by 30 June 2026					public service.	Executive Mayor	
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of quarterly section 52(d) MFMA reports submitted to MPAC within 30 days after the end of each quarter	4 x quarterly section 52(d) MFMA reports submitted to MPAC within 30 days after the end of each quarter by 30 June 2026	Opex	4 x quarterly section 52(d) MFMA reports submitted to MPAC within 30 days after the end of each quarter by 30 June 2025.	1	1	1	1	An ethical, capable and professional public service.	Acknowledgement of receipts by MPAC	Municipal Manager
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of monthly section 71 MFMA reports submitted to the Executive Mayor within 10 working days after end of each month	12 monthly S71 reports submitted	Opex	12 x monthly S71 MFMA reports submitted to Executive Mayor within 10 working days after the end of each month by 30 June 2026	3	3	3	3	An ethical, capable and professional public service.	Acknowledgement of receipts by the Executive Mayor	Municipal Manager
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of monthly section 71 MFMA reports submitted to MPAC within 10 working days after end of each month	12 x monthly S71 MFMA reports submitted to MPAC within 10 working days after the end of each month by 30	Opex	12 x monthly S71 MFMA reports submitted to MPAC within 10 working days after the end of each month by 30	3	3	3	3	An ethical, capable and professional public service.	Acknowledgement of receipts by MPAC	Municipal Manager

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS.												
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of financial ratios submitted within 10 working days after end of each month.	12 x monthly financial ratios submitted to Executive Mayor within 10 working days after the end of each month by 30 June 2025.	Opex	12 x monthly financial ratios submitted to Executive Mayor within 10 working days after the end of each month by 30 June 2026	3	3	3	3	An ethical, capable and professional public service.	Acknowledgement of receipts by the Executive Mayor	Municipal Manager
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of Section 72 (midyear) MFMA reports submitted to the Executive Mayor	1 Section 72 Mid-Year Report for 2024/25 Financial year	Opex	1 x Section 72 (midyear) MFMA reports submitted to the Executive Mayor by 30 June 2026	-	-	1	-	An ethical, capable and professional public service.	Acknowledgement of receipts by the Executive Mayor	Municipal Manager
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of Section 72 (midyear) MFMA reports submitted to MPAC	1 x Section 72 MFMA reports submitted to MPAC by 30 June 2026	Opex	1 x Section 72 (midyear) MFMA reports submitted to MPAC by 30 June 2026	-	-	1	-	An ethical, capable and professional public service.	Acknowledgement of receipts by MPAC	Municipal Manager

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS.												
Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Targets				Evidence	Accountability	
						Q1	Q2	Q3	Q4			
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders	Number of debtors book submitted to Council	Reduced number of Audit Findings by 50% compared to previous year.	Opex	Reduced number of Audit Findings by 50% compared to previous year.	-	1	-	-	An ethical, capable and professional public service.	Debtors' Book Analysis Report.	Municipal Manager
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems	Number of Final Budgets approved by Council	One approved budget was adopted by Council in May 2025	Opex	1 x Final Budget approved by Council by 30 May 2026.	-	-	-	1	An ethical, capable and professional public service.	Council Resolution	Municipal Manager
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems	Percentage collection rate attained	80% collection rate attained.	Opex	80% Collection rate attained by 30 June 2026	80%	80%	80%	80%	Improved service delivery in the local government sphere.	Monthly revenue report indicating 80% collection rate	Municipal Manager
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems	Number of Finance related policies reviewed	15 finance related policies were approved	Opex	15 x Finance related policies reviewed by 30 June 2026	-	-	-	15	An ethical, capable and professional public service.	Council Resolution	Municipal Manager

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS.											
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26		Quarterly Target		Outcome	Evidence	Accountability
					Q1	Q2	Q3	Q4			
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of interim financial statements prepared and submitted to Provincial Treasury	1 x Interim financial statements prepared and submitted to Provincial Treasury by 31 April 2026	Opex	1 x Interim financial statements prepared and submitted to Provincial Treasury by 31 April 2026	-	-	1	An ethical, capable and professional public service.	Interim financial statements & acknowledgement of receipts	Municipal Manager
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Annual Financial Statements (AFS) were submitted to Auditor General on or before 31 August.	2024/25 AFS	Opex	1 x Annual Financial Statements (AFS) submitted to Auditor General on or before the 31st of August 2025	1	-	-	An ethical, capable and professional public service.	Annual financial statement & Acknowledgment of receipts	Municipal Manager
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Audited Annual Financial Statements (AFS) by Auditor General with reduced number of audit findings after the Auditor General released the Audit Report.	Reduced number of Audit Findings by 50% compared to previous year.	Opex.	Reduced number of Audit Findings by 50% compared to previous year.	-	-	1	An ethical, capable and professional public service.	Auditor General's Audit Report.	Municipal Manager
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems.	Percentage progress towards resolving Audit findings listed on the action plan.	100% progress towards resolving Audit findings listed on the action plan by 30 June 2026.	Opex	100% progress towards resolving Audit findings listed on the action plan by 30 June 2026.	-	-	50%	An ethical, capable and professional public service.	Action Plan, progress report & AG management report.	Municipal Manager

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS.													
Strategic Priority Area	Strategy	KPI	2024/25		Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
			Baseline	Q1			Q2	Q3	Q4				
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems.	Procurement/demand management plan compiled and approved by the Accounting Officer	1 procurement plan was developed and approved by Accounting Officer for the 2024/25 financial year.	Opex	1 x Procurement/demand management plan compiled and approved by Accounting Officer by 30 June 2026	1	-	-	-	Combat priority offences (economy, organized crime and corruption)	Procurement/demand management plan	Municipal Manager	
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of quarterly progress reports on the implementation of SCM Policy submitted to the Executive Mayor within 30 days after the end of each quarter	4 x quarterly reports were submitted	Opex	4 x quarterly progress reports on the implementation of SCM Policy submitted to the Executive Mayor within 30 days by 30 June 2026.	1	1	1	1	Combat priority offences (economy, organized crime and corruption)	Acknowledgment of quarterly SCM reports by the Executive Mayor	Municipal Manager	
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems.	Number of days taken to conclude and award tenders above R200 000	90 days after the closure of the tender	Opex	Conclude and award tenders above R200 000 within 90 days by 30 June 2026.	90 days after closure	Improved service delivery in the local government sphere.	Quarterly report from SCM	Municipal Manager				
Strategic Priority 3: Build a capable state, ethical and developmental	To establish and implement effective financial management	Number of monthly billing reports submitted to Council	12 x monthly billing reports submitted to Council by 30 June 2025.	Opex	12 x monthly billing reports submitted to Council by 30 June 2026.	3	3	3	3	An ethical, capable and professional public service.	Billing report	Municipal Manager	

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS.												
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems	Number of supplementary valuation rolls developed	One supplementary valuation Roll	Opex	1 x Supplementary Valuation developed by 30 June 2026.	-	-	-	1	Improved service delivery in the local government sphere.	Supplementary Valuation Roll	Municipal Manager
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems.	Number of Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports submitted to Council with no non-compliance.	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports submitted to Council with no non-compliance by 30 June 2025.	Opex	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports submitted to Council with no non-compliance by 30 June 2025.	3	3	3	3	Combat priority offences (economic, organised crime and corruption)	Unauthorised, Irregular, Fruitless and wasteful expenditure reports & Council resolution	Municipal Manager
Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems.	Number of Unauthorized, Irregular, Fruitless and wasteful expenditure prevention reports with supporting evidence submitted to MPAC.	12 x Unauthorized, Irregular, Fruitless and wasteful expenditure prevention reports with supporting evidence submitted to MPAC.	Opex	12 x Unauthorized, Irregular, Fruitless and wasteful expenditure prevention reports with supporting evidence submitted to MPAC by 30 June 2026.	3	3	3	3	Combat priority offences (economic, organised crime and corruption)	Unauthorized, Irregular, Fruitless and wasteful expenditure reports & Proof of submission	Municipal Manager

KEY PERFORMANCE AREA: FINANCIAL VIABILITY

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS.

Strategic Priority Area	Strategy	KPI	2024/25 Budget Baseline	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability		
					Q1	Q2	Q3	Q4					
Strategic Priority 3: Build a capable, ethical and developmental state.	To ensure correct and quality information and reporting.	Continuous Data Cleansing exercise.	Continuous Data Cleansing exercise by 30 June 2025	Opex	Continuous Data Cleansing exercise by 30 June 2026	-	-	-	1	Improved service delivery in the local government sphere.	Data Cleansing Report	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	To establish and implement effective financial management systems.	% spent on FMG Spending	100% Opex	100% expenditure on FMG by 30 June 2026	25%	50%	75%	100%	Improved service delivery in the local government sphere as well as an ethical, capable and professional public service	Expenditure report	Municipal Manager	Municipal Manager	
Strategic Priority 1: Drive inclusive growth and job creation	To establish and implement effective financial management systems	Number of asset verifications conducted	4 X Asset verification conducted	Opex	4 x asset verifications conducted and submitted to Council by 30 June 2026	1	1	1	1	Increase infrastructure investment, access and efficiency.	Quarterly Assets verification report	Municipal Manager	Municipal Manager
Strategic Priority 1: Drive inclusive growth and job creation	To establish and implement effective financial management systems	Number of budget consultative meetings held	8 budget consultative held	Opex.	8 x budget consultative meetings held by 30 June 2026	-	-	-	8	Supportive and sustainable economic policy environment	Minutes and attendance registers	Municipal Manager	Municipal Manager

## KEY PERFORMANCE AREA: FINANCIAL VIABILITY

### STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS.

Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 1: Drive inclusive growth and job creation	To establish and implement effective financial management systems	Number of budget Indaba's held	1 X budget Indaba were held June 2025	Opex	1 x Budget Indaba held by 30 June 2026	-	-	-	-	Supportive and sustainable economic policy environment	Attendance register	Municipal Manager
Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Annual Financial Statements (AFS) submitted to Auditor General on or before 31 August.	2024/25 AFS were submitted to Auditor General	Opex	1 x Annual Financial Statements (AFS) submitted to Auditor General on or before the 31st of August 2025 free from material misstatements on or before the 31st of August 2025	1	-	-	-	An ethical, capable and professional public service.	Annual financial statement & Acknowledgment of receipts	Municipal Manager

## KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

### STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS

Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 3: Build a capable, ethical and developmental state.	By bringing diverse sectors of the community together in building moral and positive values to the community	Number of GBV awareness campaigns to be conducted	GBV awareness campaign held	Opex	4x GBV awareness campaign held by 30 June 2026	1	1	1	1	Increased feelings of safety of women and children in communities;	Report with pictures and attendance register	Municipal Manager

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS											KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION		
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability	
						Q1	Q2	Q3	Q4				
Strategic Priority 3: Build a capable, ethical and developmental state.	Working together with Departments, NGOs and Social partners, to ensure access to quality education, skills development and fight social ills	Number of Career Expos held	1 career expo held	Opx	1 x Career expo held by 30 June 2026	-	-	-	1	Improved education outcomes and skills	Report with attendance register and photos	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	By facilitating programmes aimed at promoting education	Number of local youth entrepreneurship development workshop held	02 local youth entrepreneurship development workshop were held	Opx	2 x Local youth entrepreneurship development workshop held by 30 June 2025	1	-	-	1	Increased employment and work opportunities;	Report with attendance register and photos	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	Working together with Departments, NGOs and Social partners, to ensure access to quality education, skills development and fight social ills	Number of Local AIDS Council meetings held	4 LAC meeting held	Opx	4 x Local AIDS Council meetings held by 30 June 2026	1	1	1	1	An inclusive social protection system that addresses all areas of vulnerability	Minutes and attendance register	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	Working together with Departments, NGOs and	Number of HIV/AIDS	04 health awareness	Opx	4 x HIV/AIDS awareness	1	1	1	1	An inclusive social protection system	Awareness Campaign	Municipal	

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS													
Strategic Priority Area	Strategy	KPI	2024/25		Budget £	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
			Baseline	Q1			Q2	Q3	Q4				
Strategic Priority 3: Build a capable, ethical and developmental state.	Social partners, to ensure access to quality education, skills development and fight social ills	Awareness campaigns held	education held			campaigns held by 30 June 2026				that addresses all areas of vulnerability	Report with pictures and attendance register	Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	Working together with Departments, NGOs and Social partners, to ensure access to quality education, skills development and fight social ills	Number of Special Programmes workshops conducted	4 x Special Programmes workshop conducted	Opex	4 x Special Programmes workshop conducted by 30 June 2026	1	1	1	1	An inclusive social protection system that addresses all areas of vulnerability	Report with pictures and attendance register	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	By facilitating programmes aimed at promoting education	Number of schools motivational programmes held	4 x School motivational programme held	Opex	4 x School motivational programme held by 30 June 2026	1	1	1	1	An inclusive social protection system that addresses all areas of vulnerability	Report with pictures and attendance register	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	By facilitating programmes aimed at promoting education	Number of teenage pregnancy awareness campaign held	2 x teenage pregnancy awareness campaign held	Opex	2 x teenage pregnancy awareness campaign held by 30 June 2026	-	1	-	1	An inclusive social protection system that addresses all areas of vulnerability	Report with pictures and attendance register	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	By facilitating programmes aimed at promoting education	Number of substance and drug abuse awareness	4 substance and drug abuse awareness held	Opex	4 x Substance and drug abuse awareness held	1	1	1	1	An inclusive social protection system that addresses all areas of	Report with pictures and attendance register	Municipal Manager	

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS												
Strategic Priority/Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic development	Priority 3: Build a capable, ethical and developmental state.	promoting education	conducted		June 2026					vulnerability	photos	
Strategic development	Priority 3: Build a capable, ethical and developmental state.	Develop, review and implement ICT Governance Framework, policies, strategic plans, succession plan and User Access Control Management Standards & Procedures.		Number of reviews of the Disaster Recovery Plan	Developed ICT Opx	1 x Review of the ICT Steering Committee Terms of Reference	-	-	-	1	Digital transformation across the state;	Council Resolution
Strategic development	Priority 3: Build a capable, ethical and developmental state.	Develop, review and implement ICT Governance Framework, policies, strategic plans, succession plan and User Access Control Management Standards & Procedures.		Review of the Disaster Recovery Plan	Opx	1 x Review of the Disaster Recovery Plan by 30 June 2026	-	-	-	1	Secured cyber space	Council Resolution
Strategic development	Priority 3: Build a capable, ethical and developmental state.	Develop, review and implement ICT Governance Framework, policies, strategic plans, succession plan and User Access Control Management Standards & Procedures.		Number of reviews of the ICT Backup and Retention Strategy	Developed ICT Opx	1 x review of the ICT Backup and Retention Strategy by 30 June 2026	-	-	-	1	Secured cyber space	Council Resolution
Strategic development	Priority 3: Build a capable, ethical and developmental state.	Develop, review and implement ICT Governance Framework, policies, strategic plans, succession plan and User Access Control Management Standards & Procedures.										Municipal Manager
Strategic development	Priority 3: Build a capable, ethical and developmental state.	Develop, review and implement ICT Governance Framework, policies, strategic plans, succession plan and User Access Control Management Standards & Procedures.										

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS											KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION		
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26		Quarterly Target				Outcome	Evidence	Accountability
					Q1	Q2	Q3	Q4					
Strategic Priority 3: Build a capable, ethical and developmental state.	Control Management Standards & Procedures.				June 2026								
Strategic Priority 3: Build a capable, ethical and developmental state.	Develop, review and implement ICT Governance Framework, policies, strategic plans, succession plan and User Access Control Management Standards & Procedures.	Number of ICT documents reviewed and /or developed	13 ICT Policies were reviewed	Opx	13 x ICT documents reviewed and /or developed by 30 June 2026	-	-	-	13	Digital transformation across the state;	Council Resolution	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	Convene ICT Steering Committee meetings	Number of ICT Steering Committee meetings held	ICT Steering Committee meetings held by 30 June 2026	Opx	4 x ICT Steering Committee meetings held by 30 June 2026	1	1	1	1	Digital transformation across the state;	Council Resolution	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	Development of the Municipal intranet service	Municipal intranet service developed	New Target	Opx	1 x Municipal intranet service developed by 30 June 2026	-	-	-	1	Digital transformation across the state;	Functional Intranet Manager	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	To create one centre of communication for a capable, ethical and developmental state.	Number of Communication policy reviewed	1 x policy reviewed	Opx	1 x Commutation policy reviewed by 30 June 2026	-	-	-	1	An ethical, capable and professional public service.	Communication policy & Council Resolution	Municipal Manager	

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS											KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION		
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability	
						Q1	Q2	Q3	Q4				
Strategic Priority 3: Build a capable, ethical and developmental state.	Creation of municipal newsletter & loading information on the website	Number of Municipal newsletters published	2 x letters published	Opex	2 x Municipal Newsletters published by 30 June 2026	-	1	-	1	An ethical, capable and professional public service.	Newsletters	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	Invite members of the public to ordinary Council sittings	Number of notices of ordinary Council sittings issued	11 council sittings held	Opex	9 x notices of ordinary council sittings issued by 30 June 2026	2	2	3	2	Improved governance and performance of public entities	SMS notices issued & attendance register	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	Convene Local Labour Forum	Number of LLF meetings held	12 x LLF meetings held	Opex	10 x LLF meetings held by 30 June 2026	3	2	2	3	An ethical, capable and professional public service	Agenda & Acknowledgment of receipt	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	Effective implementation of contract management	Number of RMAC meetings held	4 x RMAC meetings held	Opex	4 x RMAC meetings held by 30 June 2025	1	1	1	1	Improved governance and performance of public entities	Minutes and attendance registers	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	Develop meeting agendas and arrange meetings of Council and its committees according to ethical and	Number of Management Committee meetings held	12 Management Committee meetings held	Opex	12 x Management Committee meetings held by	3	3	3	3	Improved governance and performance of	Minutes and attendance register	Municipal Manager	

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS										KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION		
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
developmental state.	the Calendar of Events	meetings held			30 June 2026					public entities		
Strategic Priority 3: Build a capable, ethical and developmental state.	Develop meeting agendas and arrange meetings of Council and its committees according to the calendar of events	Number of Section 80 committee meetings held	33 x Section 80 Committee meetings held	Opx	33 x Section 80 Committee meetings held by 30 June 2026	9	6	9	9	Improved governance and performance of public entities	Agenda & Acknowledgment of receipt	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	Develop meeting agendas and arrange meetings of Council and its committees according to the Calendar of Events	Number of Mayoral Committees meetings held	11 x Mayoral Committees meetings held	Opx	11 x Mayoral Committees meetings held by 30 June 2026	3	2	3	3	Improved governance and performance of public entities	Agenda & Acknowledgment of receipt	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	Develop meeting agendas and arrange meetings of Council and its committees	Number of Council meetings held	11 x Number of Council Meeting	Opx	9 x Number of Council meetings held by 30 June 2026	2	2	3	2	Improved governance and performance of public entities	Agenda & Acknowledgment of receipt	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	To solicit views and inputs of members of the public into the IDP	Number of IDP consultative meetings held by 30 June 2026	14 IDP consultative meetings held by 30 June 2026	Opx	14 x IDP consultative meetings held by 30 June 2026	3	4	4	3	Improved governance and performance of public entities	Notices issued	Municipal Manager

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS													
Strategic Priority Area	Strategy	KPI	2024/25		Budget	Annual Target	Quarterly Target				Outcome	Evidence	Accountability
			Baseline	2025/26			Q1	Q2	Q3	Q4			
Strategic Priority 3: Build a capable, ethical and developmental state.	To comply with the Integrated Development as prescribed by legislation	Number of IDP Process Plan approved by council by 30 June 2026	1 x IDP Process Plan approved by council by 30 June 2026	Opx	1 x IDP Process Plan approved by council by 30 June 2026	1 x Draft IDP Budget Process Plan approved by council by 30 June 2026	1	-	-	-	Improved governance and performance of public entities	Council resolution	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	To comply with the Integrated Development as prescribed by legislation	Number of IDP Process Plans approved by Council	1 x IDP Process Plan approved by Council	Opx	1 x IDP Process Plan approved by Council by 30 June 2026	1	-	-	-	Improved governance and performance of public entities	Council resolution	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	To comply with the Integrated Development as prescribed by legislation	Number of 26/27 Draft IDP Approved by Council by 30 June 2026	1 X Draft 2026/2027 IDP Approved by Council by June 2026	Opx	1 x Draft 2026/27 IDP Approved by Council by 30 June 2026	-	-	1	-	Improved governance and performance of public entities	Council resolution	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	To comply with the Integrated Development as prescribed by legislation	Number of final 26/27 IDP Approved by Council by 30 June 2026	1 x final 26/27 IDP approved by council by 30 June 2026	Opx	1 x final 26/27 IDP approved by council by 30 June 2026	-	-	1	-	Improved governance and performance of public entities	Council resolution	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	To comply with the Integrated Development as prescribed by legislation	Number of Final IDP publicised Approved by	1 X Final 2026/27 IDP publicised Approved by	Opx	1 x Final 2026/267 IDP Approved by	-	-	-	1	Improved governance and performance of	Public Notice	Municipal Manager	

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS										KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION			
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability	
						Q1	Q2	Q3	Q4				
Strategic Priority 1: Build a capable, ethical and developmental state.	To comply with the Integrated Development as prescribed by legislation	Council	Council	Opex	1 x Draft 26/27 IDP publicised by 30 June 2026	1 x draft 26/27 IDP publicised by 30 June 2026	-	-	-	1	Improved governance and performance of public entities	Public Notice	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	To comply with the Integrated Development as prescribed by legislation	Number of Draft IDP submitted to the MEC by 30 June 2026	1 X Draft 2026/27 IDP submitted to the MEC by 30 June 2026	Opex	1 x Draft 2026/27 IDP submitted to the MEC by 30 June 2025	-	-	-	-	1	Improved governance and performance of public entities	Signed submission letter	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	To comply with the Integrated Development as prescribed by legislation	Number of final 26/27 IDP submitted to the MEC by 30 June 2026	1 x final 26/27 IDP submitted to the MEC by 30 June 2026	Opex	1 x final 26/27 IDP submitted to the MEC by 30 June 2026	-	-	-	-	1	Improved governance and performance of public entities	Signed submission letter	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	To comply with the Integrated Development as prescribed by legislation	Number of 1DP/Budget Indaba meeting held by 30 June 2026	1 x 1DP/Budget Indaba meeting held by 30 June 2026	Opex	1 x 1DP/Budget Indaba meeting held by 30 June 2026	-	-	-	-	1	Improved governance and performance of public entities	Attendance register	Municipal Manager

**KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION**

**STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS**

Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 3: Build a capable, ethical and developmental state.	Review the Performance Management Framework	Review of the Performance Management Policy	Performance Management Framework reviewed	Opx	1 x Review of the Performance Management Policy by 30 June 2026	-	-	-	1	Improved governance and performance of public entities	Council Resolution	
Strategic Priority 3: Build a capable, ethical and developmental state.	Inculcate a culture of performance management in the institution	SDBIP approved by Executive Mayor within 28 days after approval of the Budget	SDBIP approved was approved by Executive Mayor within 28 days after approval of the Budget by 30 June 2026	Opx	1 x SDBIP approved by Executive Mayor within 28 days after approval of the Budget by 30 June 2026	1	-	-	-	Improved governance and performance of public entities	Approved 2025/2026 SDBIP	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	Inculcate a culture of performance management in the institution	Number of performance reports submitted to Council not later than 30 days after the end of the quarter	4 x performance reports submitted	Opx	4 x Performance reports submitted to Council not later than 30 days after the end of the quarter by 30 June 2026	1	1	1	1	Improved governance and performance of public entities	4 x Performance Reports and Council Resolutions	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	Inculcate a culture of performance management in the institution	Number of performance reports submitted to MPAC not later than 30 days after the end of	4 x performance reports submitted	Opx	4 x Performance reports submitted to MPAC not later than 30 days after the end of the quarter by 30 June 2026	1	1	1	1	Improved governance and performance of public entities	4 x Performance Reports and Council Resolutions	Municipal Manager

Strategic Objective: A Capable State Delivering Basic Services to All Citizens											
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Evidence	Accountability
						Q1	Q2	Q3	Q4		
Strategic Priority 3: Build a capable, ethical and developmental state.	Inculcate a culture of performance management in the institution	the quarter			June 2026						
Strategic Priority 3: Build a capable, ethical and developmental state.	Inculcate a culture of performance management in the institution	Number of Mid-Year Performance assessments conducted	Mid-Year Performance assessment conducted by 30 June 2026	OpeX	1 x Mid-Year Performance assessment conducted by 30 June 2026	-	-	-	1	Improved governance and performance of public entities	Report & Proof of submission
Strategic Priority 3: Build a capable, ethical and developmental state.	Inculcate a culture of performance management in the institution	Submission of Annual Reports inputs not later than 15 August	Annual Report Performance inputs submitted	OpeX	Submission of Annual Report inputs no later than 15 August 2026	1	-	-	-	Improved governance and performance of public entities	Proof of submission
Strategic Priority 3: Build a capable, ethical and developmental state.	Inculcate a culture of performance management in the institution	Number of Oversight Reports approved	Oversight Report was approved by Council	OpeX	1 x Oversight Report approved by Council by 30 June 2026	-	-	1	-	Improved governance and performance of public entities	Oversight Report and Council Resolution
Strategic Priority 3: Build a capable, ethical and developmental state.	To review the Risk Management Enabling Documents	Number of Risk Management Charter approved by Council	Risk management Charter 2025/26 was approved by 30 June 2026	OpeX	1 x Risk Management Charter approved by 30 June 2026	-	-	-	1	Improved governance and performance of public entities	Council resolution approving the Risk Charter
Strategic Priority 3: Build a capable, ethical and developmental state.	To review the Risk Management Enabling	Number of Risk management	The Risk Management	OpeX	3 x Risk Management	-	-	-	3	Improved governance and	Council

Strategic Objective: A Capable State Delivering Basic Services to All Citizens											Key Performance Area: Good Governance and Public Participation		
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26		Quarterly Target		Outcome	Evidence	Accountability		
					Q1	Q2	Q3	Q4					
Strategic Priority 1: Build a capable, ethical and developmental state.	Documents	Policies approved by Council	Policy, Whistle Blowing Policy Fraud and Prevention Policy for 2025/26 was approved by Council						performance of public entities	approving the policy	Manager		
Strategic Priority 3: Build a capable, ethical and developmental state.	To review the Risk Management Enabling Documents	Number of Risk management Strategies approved by Council	Risk management Strategy, Fraud and Corruption Prevention Strategy for 2025/26 was approved by Council	Opex	2 x Risk management Strategy approved by 30 June 2026	-	-	-	2	Improved governance and performance of public entities	Council resolution approving the Risk Management, Fraud and Corruption Strategy	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	To review the Risk Management Enabling Documents	Number of Risk Management Plans approved by Council	Risk Management Plan, Fraud Prevention Plan & Fraud Response Plan and Assurance Plan for 2025/26 was approved by Council	Opex	2 x Risk management Plans approved by 30 June 2026	-	-	-	2	Improved governance and performance of public entities	Council resolution approving the Risk Management Plan, Fraud Prevention & Response Plan and Assurance Plan	Municipal Manager	

Strategic Objective: A Capable State Delivering Basic Services to All Citizens													
Strategic Priority Area	Strategy	KPI	2024/25 Baseline		Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
			Q1	Q2			Q3	Q4					
Strategic Priority 3: Build a capable, ethical and developmental state.	To conduct risk assessment workshops with the aim of minimizing organizational risks	Number of risk assessment workshops conducted	5 Risk assessment workshops were conducted	Opex	6 x Risk assessment workshops	5	-	-	1	Improved governance and performance of public entities	Risk Assessment Reports and attendance register	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	To review the Risk Management Enabling Documents	Number of Risk registers reviewed	6 Risk Registers were reviewed in 2024/25	Opex	6 x Risk registers reviewed by 30 June 2026	5	-	-	1	Improved governance and performance of public entities	Council resolutions	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	Submission of quarterly progress reports to Risk Management Committee	Number of Risk Management, Anti-fraud and Anti-corruption Committee meetings held	4 Risk Management Committee meetings held in 2024/25	Opex	4 x RMAAC meetings held by 30 June 2026	1	1	1	1	Improved governance and performance of public entities	Minutes of meetings and attendance register	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	To conduct risk assessment workshops with the aim of minimizing organizational risks	Conduct Fraud and Corruption Awareness Workshops.	1 Risk workshops were conducted in 2024/25	Opex	1 x Fraud and Corruption Awareness Campaign conducted by 31 December 2025	-	1	-	-	An ethical, capable and professional public service	Attendance register	Municipal Manager	
Strategic Priority 3: Build a capable, ethical and developmental state.	To conduct risk assessment workshops with the aim of minimizing organizational risks	Conduct Whistle Blowing Awareness	1 Risk workshops were conducted in	Opex	1 x Whistle Blowing Awareness Campaign	-	1	-	-	An ethical, capable and professional	SMS request/ Attendance register	Municipal Manager	

Strategic Objective: A Capable State Delivering Basic Services to All Citizens										Key Performance Area: Good Governance and Public Participation		
Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Developmental State	Strategic organizational risks	Workshops.	2024/25		Conducted by 31 December 2025					public service		
Strategic Priority 3: Build a capable, ethical and developmental state.	To conduct risk assessment workshops with the aim of minimizing organizational risks	Conduct Risk Management Awareness Workshops.	1 Risk Workshops were conducted in 2024/25	Opex	1 x Risk Management Awareness Campaign by 31 December 2025	-	1	-	-	An ethical, capable and professional public service	Attendance register/Email	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	To conduct risk assessment workshops with the aim of minimizing organizational risks	Number of Risk measures were implemented to address Identified Strategic and Operational Risk	200 x Risk action plans resolved to address Strategic and Operational Risk	Opex	50	50	50	50	50	An ethical, capable and professional public service	Progress report on implemented mitigating measures	Municipal Manager
Strategic priority 3: Build a Capable, Ethical and Developmental State	Develop a risk based three year rolling plan and annual plan	Internal Audit Plan approved by the Audit Committee	An Internal Audit Plan was approved by the Audit Committee	Opex	1 x Internal Audit Plan approved by 30 <sup>th</sup> June 2026	1	-	-	-	An ethical, capable and professional public service	Audit Committee resolution	Municipal Manager
Strategic priority 3: Build a Capable, Ethical and Developmental State	Review the Internal Audit Charter	Internal Audit Charter approved by the Audit Committee	Internal Audit Charter was approved by the Audit Committee	Opex	1 x Internal Audit Charter approved by the Audit Committee	1	-	-	-	An ethical, capable and professional public service	Audit Committee resolution	Municipal Manager

Strategic Objective: A Capable State Delivering Basic Services to All Citizens										Key Performance Area: Good Governance and Public Participation		
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 3: Build a Capable, Ethical and Developmental State	Review the Internal Audit Methodology	Internal Audit Methodology approved by the Audit Committee	Internal Audit Methodology was approved by the Audit Committee	Opex	1 x Internal Audit Methodology approved by the Audit Committee	1	-	-	-	An ethical, capable and professional public service	Audit Committee	Municipal Manager
Strategic Priority 3: Build a Capable, Ethical and Developmental State	Develop and periodically update the Combined Assurance Framework	Combined Assurance Framework approved by the Audit Committee	Combined Assurance Framework approved by the Audit Committee	Opex	1 x Combined Assurance Framework approved by the Audit Committee	1	-	-	-	An ethical, capable and professional public service	Audit Committee	Municipal Manager
Strategic Priority 3: Build a Capable, Ethical and Developmental State	Implementation of the approved internal audit plan	Number of audits conducted and submitted to the Municipal Manager	13 audits conducted	Opex	15 x Audits to be conducted by the 30 <sup>th</sup> of June 2026	4	5	2	4	An ethical, capable and professional public service	Final Internal Audit Reports	Municipal Manager
Strategic Priority 3: Build a Capable, Ethical and Developmental State	Submission of quarterly progress reports to the Audit Committee	Number of Internal Audit quarterly progress reports submitted to the Audit Committee	4 progress reports were submitted to the Audit Committee	Opex	4 x Internal Audit quarterly progress reports submitted by 30 <sup>th</sup> of June 2026	1	1	1	1	An ethical, capable and professional public service	Internal Audit Quarterly Report	Municipal Manager

Key Performance Area: INSTITUTIONAL TRANSFORMATION AND ORGANIZATIONAL DEVELOPMENT												
Strategic Objective: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS												
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26	Quarterly Target				Outcome	Evidence	Accountability
						Q1	Q2	Q3	Q4			
Strategic Priority 3: Build a capable, ethical and developmental state.	Development and review of the Organizational Structure	Number of Organizational Structure reviews	1x review and submission of Organizational Structure (aligned to the IDP and Budget)	Opex	1 x review and submission of Organizational Structure (aligned to the IDP and Budget) to Council for approval	-	-	-	1	An ethical, capable and professional public service; signed organizational structure	Council resolution and signed organizational structure	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	Development and review of Human Resource policies	Number of Human Resource policies developed and reviewed	14x Policies Reviewed	Opex	14 x Policies Reviewed by 30 June 2026	-	-	-	14	An ethical, capable and professional public service;	Council resolutions on the approved policies	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	Filling of critical vacant positions	Number of vacant positions reports compiled	New	Opex	4 x Quarterly Report on Vacancy Rate per organizational structure	1	1	1	1	Improved governance and performance of public entities	Quarterly Report on the vacancy rate	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	Compile and submit the Workplace Skills Plan (WSP) and Report	Number of WSP compiled and report submitted to LGSETA	1 x WSP report compiled and submitted to LGSETA	Opex	1 x WSP report compiled and submitted to LGSETA by 30 April 2026	-	-	-	1	An ethical, capable and professional public service;	Acknowledgment of receipt from LGSETA	Municipal Manager

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS											
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target 2025/26		Quarterly Target		Outcome	Evidence	Accountability
					Q1	Q2	Q3	Q4			
Strategic Priority 3: Build a capable, ethical and developmental state.	Training of municipal officials including Councillors and the unemployed	Number of training programmes conducted	Training programmes conducted	Opex	6 x training programmes conducted by 30 June 2026	2	1	2	An ethical, capable and professional public service;	Training report & Attendance registers	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	Convene Training Committee meetings	Number of Training Committee meetings held	4 x training committee meetings held	Opex	4 x training committee meetings held by 30 June 2026	1	1	1	An ethical, capable and professional public service;	Minutes and attendance registers	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	Compile and submit Employment Equity Plan to the Department of Labour	Number of Employment Equity Plans submitted	Submission of 1 Employment Equity Plans to the Department of Labour by January 2026	Opex	1 x Employment Equity Plan submitted to the Department of Labour by January 2026	-	-	1	An ethical, capable and professional public service;	Acknowledgment of receipt from the Department of Labour	Municipal Manager
Strategic Priority 3: Build a capable, ethical and	Convene OHS meetings as required by the ACT and as per the calendar of	Number of Safety meetings held	4 x Safety meetings held	Opex	4 x Safety meetings held by 30 June 2026	1	1	1	Improved governance and performance of public entities	Minutes and attendance registers	Municipal Manager

Key Performance Area: Institutional Transformation and Organizational Development													
Strategic Objective: A Capable State Delivering Basic Services to All Citizens													
Strategic Priority Area	Strategy	KPI	2024/25		Budget	Annual Target		Quarterly Target		Outcome	Evidence	Accountability	
			Baseline	2024/25		2025/26	2025/26	Q1	Q2	Q3	Q4		
Strategic Priority 3: Build a capable, ethical and developmental state.	Strategic events												
Strategic Priority 3: Build a capable, ethical and developmental state.	Conduct safety inspections in all the workstations in the four towns	Number of OHS inspections conducted	12 x OHS inspections conducted	Opex	12 x OHS inspections conducted by 30 June 2026	3	3	3	3	3	Improved governance and performance of public entities	Attendance Register and OHS Reports	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	Induction of employees (new and existing) on work policies	Number of inductions and re-inductions conducted	Inductions and re-inductions conducted	Opex	4 x inductions and re-inductions conducted by 30 June 2026	1	1	1	1	1	Improved governance and performance of public entities	Induction Checklist & Attendance register	Municipal Manager
Strategic Priority 3: Build a capable, ethical and developmental state.	Conduct medical check-ups on an annual basis	Number of medical check-ups conducted	1 x Medical check-up conducted	Opex	1 x medical check-up conducted by 30 June 2026	-	1	-	-	-	Improved governance and performance of public entities	1 Medical check-up report and attendance register	Municipal Manager

STRATEGIC OBJECTIVE: REDUCE POVERTY AND TACKLE THE HIGH COST OF LIVING											KEY PERFORMANCE AREA: SPATIAL RATIONALE		
Strategic Priority Area	Strategy	KPI	2024/25 Baseline	Budget	Annual Target		Quarterly Target				Outcome	Evidence	Accountability
					2025/26	Q1	Q2	Q3	Q4				
Strategic priority 2: reduce poverty and tackle the high cost of living	Conduct inspections in all built environment within ELM in terms of NHBRC and NBR standards submitted to Council	Number of reports on inspections of compliance with NHBRC & NBR standards submitted to Council by 30 June 2026	4 reports submitted	Opex	4 x Quarterly inspections of compliance with NHBRC & NBR standards submitted to Council by 30 June 2026	1	1	1	1	Reduced poverty and improved livelihoods;	Quarterly inspection reports & Council resolution	Municipal Manager	
Strategic priority 2: reduce poverty and tackle the high cost of living	Assessment of building plans received and assessed	% of building plans received and assessed	100% building plans received & assessed by 30 June 2026	Opex	100% building plans received & assessed by 30 June 2026	100%	100%	100%	100%	Reduced poverty and improved livelihoods;	Submission register, Proof of payment, Approval and Disapproval letters	Municipal Manager	

MUNICIPAL MANAGER: John Doe

EXECUTIVE MAYOR: Jane Smith