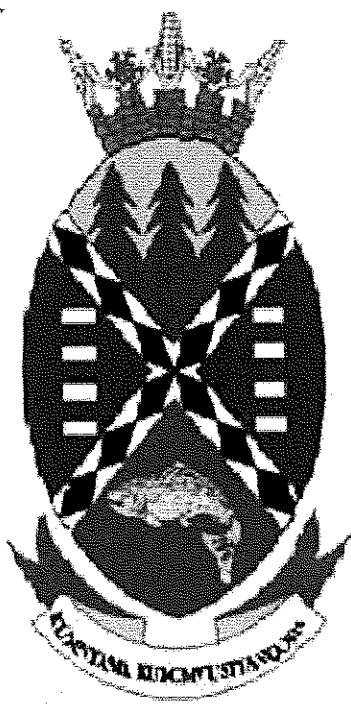


EMAKHAZENI LOCAL MUNICIPALITY



SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

2024/25 FINANCIAL YEAR

1. EXECUTIVE SUMMARY

The Emakhazeni Local Municipality presents its 2024/25 Service Delivery and Budget Implementation Plan (SDBIP) which gives effect to the newly developed Integrated Development Plan (IDP) for 2022-2027 financial years approved on the 23rd May 2024 and budget that was adopted by Council on the 23rd May 2024.

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)
- Municipal Offices (Dullstroom, Emakhazeni, Emgwenya and Entokozwini)
- 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 2024/2025 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
Basic Service Delivery and infrastructure development	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 storm-water management 4. Environmental and waste management 5. Municipal Amenities
	To co-ordinate and facilitate public safety	6. Emergency services 7. Traffic Safety and Security
Local Economic Development	To promote social and economic development	8. Economic growth and Development
Financial Viability And Management	To ensure sound and sustainable financial management, compliance and accountability	9. Financial Management & Reporting
Good Governance and Public Participation	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
Institutional Transformation And Organisational Development	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
Spatial Rationale	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 may except where otherwise provided in this Act, incur expenditure only in terms of 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 administration 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 clear roles 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:

- The performance of the municipality and of each external service provided during that financial year;
- A comparison of the performances referred to in the above paragraph with targets set for and performances in the previous financial year; and
- Measures to be taken to improve on the 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 tabling 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 for 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 2024/25 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 PROJECTIONS OF REVENUE & EXPENDITURE

R thousand	Description	###	Budget Year 2024/25						Medium Term Revenue and Expenditure Framework									
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Revenue																		
Exchange Revenue			6 476	6 476	6 476	6 476	6 476	6 476	6 476	6 476	6 476	6 476	6 476	6 476	6 476	6 476		
Service charges - Electricity			1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 758	81 758	85 437	
Service charges - Water			1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	22 086	23 080	
Service charges - Waste Water Management			1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	14 701	15 377	
Sale of Goods and Rendering of Services			133	133	133	133	133	133	133	133	133	133	133	133	133	16 293	16 932	
Agency services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables			1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	1 190	14 934	15 606	
Interest earned from Current and Non Current Assets			183	183	183	183	183	183	183	183	183	183	183	183	183	193	2 424	2 534
Dividends			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land			4	4	4	4	4	4	4	4	4	4	4	4	4	49	53	
Rental from Fixed Assets			1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	18 268	19 090	
Licence and permits			1	1	1	1	1	1	1	1	1	1	1	1	1	16	17	
Operational Revenue			250	250	250	250	250	250	250	250	250	250	250	250	250	3 084	3 223	
Non-Exchange Revenue																		
Property rates			7 437	7 437	7 437	7 437	7 437	7 437	7 437	7 437	7 437	7 437	7 437	7 437	7 437	7 437	93 332	97 544
Surcharges and Taxes			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits			1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	15 576	16 277	
Licences or permits			-	-	-	-	-	-	-	-	-	-	-	-	-	-	104 019	
Transfer and subsidies - Operational			8 177	8 177	8 177	8 177	8 177	8 177	8 177	8 177	8 177	8 177	8 177	8 177	8 177	8 177	8 177	
Interest			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contrib)			30 507	30 507	30 507	30 507	30 507	30 507	30 507	30 507	30 507	30 507	30 507	30 507	30 507	30 507	30 507	30 507
Expenditure																		
Employee related costs			11 190	11 190	11 190	11 190	11 190	11 190	11 190	11 190	11 190	11 190	11 190	11 190	11 190	134 276	140 453	
Remuneration of councillors			657	657	657	657	657	657	657	657	657	657	657	657	657	885	885	
Bulk purchases - electricity			7 997	7 997	7 997	7 997	7 997	7 997	7 997	7 997	7 997	7 997	7 997	7 997	7 997	95 960	111 026	
Inventory consumed			1 242	1 242	1 242	1 242	1 242	1 242	1 242	1 242	1 242	1 242	1 242	1 242	1 242	128 457	128 457	
Debt impairment			4 258	4 258	4 258	4 258	4 258	4 258	4 258	4 258	4 258	4 258	4 258	4 258	4 258	16 969	17 734	
Depreciation and amortisation			6 669	6 669	6 669	6 669	6 669	6 669	6 669	6 669	6 669	6 669	6 669	6 669	6 669	80 030	80 030	
Interest			417	417	417	417	417	417	417	417	417	417	417	417	417	5 000	10 450	
Contracted services			4 228	4 228	4 228	4 228	4 228	4 228	4 228	4 228	4 228	4 228	4 228	4 228	4 228	4 228	4 228	
Transfers and subsidies			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs			1 712	1 712	1 712	1 712	1 712	1 712	1 712	1 712	1 712	1 712	1 712	1 712	1 712	22 175	23 173	
Losses on disposal of Assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure			38 370	38 370	38 370	38 370	38 370	38 370	38 370	38 370	38 370	38 370	38 370	38 370	38 370	482 702	455 791	
Surplus/(deficit)			(7 852)	(7 852)	(7 852)	(7 852)	(7 852)	(7 852)	(7 852)	(7 852)	(7 852)	(7 852)	(7 852)	(7 852)	(7 852)	(98 346)	(98 606)	

Transfers and subsidies - capital (monetary allocators)	Surplus/(Deficit) after Income Tax
Transfers and subsidies - capital (in-kind)	Share of Surplus/Deficit attributable to joint venture
	Share of Surplus/Deficit attributable to minorities
	Surplus/(Deficit) attributable to municipality
	Share of Surplus/Deficit attributable to associate intercompany/parent subsidiary transactions
	Surplus/(Deficit) for the year

Description	#	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27		
Revenue - Functional	R thousand																	
Governance and administration	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	16 976	203 711	211 886	220 373	
Executive and council	—	16 976	16 976	—	16 976	—	16 976	—	16 976	—	16 976	—	16 976	—	—	—	—	—
Finance and administration	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Internal audit</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	2 523	30 273	31 529	32 948	
Community and social services	43	43	43	43	43	43	43	43	43	43	43	43	43	43	519	543	568	
Sport and recreation	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	17 121	17 771	18 571	
Public safety	1 053	1 053	1 053	1 053	1 053	1 053	1 053	1 053	1 053	1 053	1 053	1 053	1 053	1 053	12 633	13 214	13 809	
Housing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<i>Health</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Economic and environmental services	2 971	2 971	2 971	2 971	2 971	2 971	2 971	2 971	2 971	2 971	2 971	2 971	2 971	2 971	35 648	35 648	35 648	
Planning and development	420	420	420	420	420	420	420	420	420	420	420	420	420	420	420	420	420	
Road transport	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	2 551	30 506	31 422	32 941
<i>Environmental protection</i>	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Trading services	12 764	12 764	12 764	12 764	12 764	12 764	12 764	12 764	12 764	12 764	12 764	12 764	12 764	12 764	153 169	165 980	175 400	
Energy sources	6 631	6 631	6 631	6 631	6 631	6 631	6 631	6 631	6 631	6 631	6 631	6 631	6 631	6 631	79 572	83 709	87 476	
Water management	3 937	3 937	3 937	3 937	3 937	3 937	3 937	3 937	3 937	3 937	3 937	3 937	3 937	3 937	47 246	51 334	55 581	
Waste water management	1 175	1 175	1 175	1 175	1 175	1 175	1 175	1 175	1 175	1 175	1 175	1 175	1 175	1 175	14 099	14 733	15 411	
<i>Waste management</i>	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	12 252	16 203	16 932
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
35 233	35 233	35 233	35 233	35 233	35 233	35 233	35 233	35 233	35 233	35 233	35 233	35 233	35 233	35 233	35 233	432 802	434 590	455 606
Expenditure - Functional																		
Governance and administration	16 200	16 200	16 200	16 200	16 200	16 200	16 200	16 200	16 200	16 200	16 200	16 200	16 200	16 200	16 200	16 200	16 200	16 200
Executive and council	9 958	9 958	9 958	9 958	9 958	9 958	9 958	9 958	9 958	9 958	9 958	9 958	9 958	9 958	9 958	119 502	127 424	135 541
Finance and administration	6 241	6 241	6 241	6 241	6 241	6 241	6 241	6 241	6 241	6 241	6 241	6 241	6 241	6 241	6 241	74 897	76 617	79 523

Vote 1 - EXECUTIVE AND COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Note 3 - PLANNING AND DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Note 4 - HEALTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES															-
Vote 6 - PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORTS AND RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WATER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - ELECTRICITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Capital single-year expenditure sub-total	2	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	58 268	55 421
Total Capital Expenditure	2	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	50 050	55 421

Description	#	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year *+1 2025/26	Budget Year +2 2026/27	
R thousand																	
Capital Expenditure - Functional	1	58	58	58	58	58	58	58	58	58	58	58	58	700	700	-	
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council		58	58	58	58	58	58	58	58	58	58	58	58	700	700	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		845	845	845	845	845	845	845	845	845	845	845	845	845	10 140	10 140	-
Community and social services		833	833	833	833	833	833	833	833	833	833	833	833	833	10 000	10 000	-
Sport and recreation		12	12	12	12	12	12	12	12	12	12	12	12	12	140	140	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		384	384	384	384	384	384	384	384	384	384	384	384	384	4 612	4 612	22 920
Planning and development		5	5	5	5	5	5	5	5	5	5	5	5	5	60	60	-
Road transport		379	379	379	379	379	379	379	379	379	379	379	379	379	4 552	4 552	22 920
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		3 568	3 568	3 568	3 568	3 568	3 568	3 568	3 568	3 568	3 568	3 568	3 568	3 568	42 815	42 815	32 501
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		2 405	2 405	2 405	2 405	2 405	2 405	2 405	2 405	2 405	2 405	2 405	2 405	2 405	28 866	28 866	32 501
Waste management		862	862	862	862	862	862	862	862	862	862	862	862	862	10 350	10 350	-
Other		300	300	300	300	300	300	300	300	300	300	300	300	300	3 600	3 600	-
Total Capital Expenditure - Functional	2	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	4 856	50 650	50 650	55 421

11. SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT											
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Targets				Evidence	Accountability
						Q1	Q2	Q3	Q4		
Strategic Priority Area 1: Water and Sanitation	Provision of sustainable basic services by upgrading and providing new infrastructure	Number of farms provided with water	Farms provided with water	MIG	1 × farm provided with water by 30 June 2025	Appointment of service providers & Site hand-over to commence with construction	50% construction progress	1 × farm with water (project completed)	-	Appointment letter, site hand-over minutes, Progress report and completion certificate	Municipal Manager
Strategic Priority Area 1: Water and Sanitation	Provision of sustainable basic services by upgrading and providing new infrastructure	Number of Sewer Pump Station Refurbished In Siyathuthuka	New Target	MIG	1 x Old Mandela Sewer Pump Station refurbishment in Siyathuthuka by 30 June 2025	Appointment of service providers & Site hand-over to commence with construction	50% refurbishment in progress of Old Mandela Sewer Pump Station ,in Siyathuthuka	1 x Old Mandela Sewer Pump Station in Siyathuthuka (project complete)	-	Appointment letter, site hand-over minutes, Progress report and completion certificate	Municipal Manager
Strategic Priority Area 1: Water and Sanitation	Provision of sustainable basic services by upgrading and providing new infrastructure	Number of Sewer Pump Station Refurbished In Siyathuthuka	New Target	MIG	1 x Gilsa Sewer Pump Station refurbishment in Shiyathuthuka by 30 June 2025	Appointment of service providers & Site hand-over to commence with construction	50% refurbishment in progress of Gilsa Sewer Pump Station in Shiyathuthuka	1 x Gilsa Sewer Pump Station in Siyathuthuka (project complete)	-	Appointment letter, site hand-over minutes, Progress report and completion certificate	Municipal Manager

KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT**Strategic Objective:** To ensure access for all, to equitable, affordable, and sustainable basic services within a safe environment.

Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target				Evidence	Accountability
						Q1	Q2	Q3	Q4		
Strategic Priority Area 1: Water and Sanitation	Provision of sustainable basic services by upgrading and providing new infrastructure	Number of Sewer Pump Station Refurbished In Entokozweni	Designs complete	MDRG	1 x Entokozweni Sewer Pump Station refurbishment by 30 June 2025	EIA general approval and project advertisement for commencement with works	50% refurbishment progress of Sewer Pump Station in Entokozweni	1 x Entokozweni Sewer Pump Station in Entokozweni (project complete)	EIA approval, Appointment letter, Tender Advert, Progress report and completion certificate	Municipal Manager	
Strategic Priority Area 1: Water and Sanitation	Provision of sustainable basic services by upgrading and providing new infrastructure	Number of Sewer Pipeline upgrading in Siyathuthuka	New Target	MIG	1 x Roman Sewer Rising main pipeline upgrading in Siyathuthuka by 30 June 2025	Appointment of service providers & Site hand-over to commence with construction	50% refurbishment progress of Roman Sewer Rising main pipeline upgrading in Siyathuthuka	1 x Roman Sewer Rising main pipeline upgrading in Siyathuthuka (project complete)	Appointment letter, hand-over minutes, Progress report and completion certificate	Municipal Manager	
Strategic Priority Area 1: Water and Sanitation	Provision of sustainable basic services by upgrading and providing new infrastructure	Number of Reservoir Complex Refurbished in Siyathuthuka	New Target	MIG	1 x Reservoir Complex refurbishment in Siyathuthuka by 30 June 2025	Appointment of service providers & Site hand-over to commence with construction	50% refurbishment progress of Reservoir Complex in Siyathuthuka	1 x Reservoir Complex in Siyathuthuka (project complete)	Appointment letter, hand-over minutes, Progress report and completion certificate	Municipal Manager	
Strategic Priority Area 1: Water and Sanitation	Provision of sustainable basic services by upgrading and providing new infrastructure	Raw water bulk line Replaced in Dullstroom	Designs complete	MDRG	1 x Raw water bulk line replaced in Dullstroom by 30 June 2025	1 x Raw water bulk line replaced in Dullstroom	-	-	Design report, Appointment letter, Progress report and completion certificate	Municipal Manager	

KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT											
Strategic Objective: To ensure access for all, to equitable, affordable, and sustainable basic services within a safe environment.											
Strategic Priority Area	Strategy	KPI	2023/24 Baseline		Budget Estimate 2024/25	Annual Target 2024/25		Quarterly Target		Evidence	Accountability
			New Target	WSIG		40% refurbishment progress of Water Treatment Works upgrading in Dullstroom by 30 June 2025	Appointment of service providers & Site hand-over to commence with construction	Q1 Q2 Q3 Q4			
Strategic Priority Area 1: Water and Sanitation	Provision of sustainable basic services by upgrading and providing new infrastructure	Number of Water Treatment Works Upgrading in Dullstroom	New Target	WSIG	60% refurbishment progress of Water Treatment Works upgrading in Dullstroom by 30 June 2025	Appointment of service providers & Site hand-over to commence with construction	40% refurbishment progress of Water Treatment Works upgrading in Dullstroom	50% refurbishment progress of Water Treatment Works upgrading in Dullstroom	60% refurbishment progress of Water Treatment Works upgrading in Dullstroom	Appointment letter, hand-over minutes, Progress report and completion certificate	Municipal Manager
Strategic Priority Area 1: Water and Sanitation	Provision of sustainable basic services by upgrading and providing new infrastructure	Number of Water Treatment Works Upgrading in Machadodorp	New Target	WSIG	1 x Water Treatment Works upgrading in Machadodorp by 30 June 2025	Appointment of service providers & Site hand-over to commence with construction	40% refurbishment progress of Water Treatment Works upgrading in Machadodorp	80% refurbishment progress of Water Treatment Works upgrading in Machadodorp (project complete)	1 x Water Treatment Works upgrading in Machadodorp	Appointment letter, hand-over minutes, Progress report and completion certificate	Municipal Manager
Strategic Priority Area 1: Water and Sanitation	Provision of sustainable basic services by upgrading and providing new infrastructure	% progress of Dam wall upgrading in Dullstroom (Multi-year project)	New Target	WSIG	25% progress: - In Dam wall upgrading commencement in Dullstroom by 30 June 2025 (Multi-year project)	-	-	Design approval providers & site hand-over to commence construction (10% progress)	Design approval providers & site hand-over to commence construction (15% progress)	Design approval letter, Tender advertisement for appointment of service providers (10% progress)	Municipal Manager
Priority Area 3: Roads	Maintenance, reconstruction and	Number of roads paved in Sakhelwe	1x roads paved in Sakhelwe	MIG	1 x roads in Sakhelwe Ward	Appointment of service providers & Site hand-over to commence with construction	50% construction	1x road paved in Sakhelwe (Zamvile Street 2) -	-	Appointment letter, hand-over	Municipal Manager

KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT**Strategic Objective:** To ensure access for all, to equitable, affordable, and sustainable basic services within a safe environment.

Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget £	Annual Target 2024/25	Quarterly Target				Evidence	Accountability
						Q1	Q2	Q3	Q4		
and Storm Water	Upgrading of existing road network	Ward (Zamvie street Phase 2)	4 (Zamvie street Phase 1)		4 (Zamvie Street Phase 2) by 30 June 2025	Site hand-over to commence with construction	Project complete			minutes, Progress report and completion certificate	Municipal Manager
Priority Area 3: Roads and Storm Water	Maintenance, reconstruction and upgrading of existing road network	Number of roads paved in Siyathuthuka (Mongwe street Phase 2)	1x roads paved in Siyathuthuka (Mongwe street Phase 1)	MIG	1x roads paved in Siyathuthuka (Mongwe Street Phase 2) by 30 June 2025	Appointment of service providers & Site hand-over to commence with construction	50% construction progress	1x road paved in Siyathuthuka (Mongwe Street Phase 2) — Project complete	-	Appointment letter, hand-over minutes, Progress report and completion certificate	Municipal Manager
Priority Area 3: Roads and Storm Water	Maintenance, reconstruction and upgrading of existing road network	Number of Access Bridges to be reconstructed in Entokozweni	Designs complete	MDRG	1 x Access Bridge reconstructed in Entokozweni by 30 June 2025	1x Access Bridge in Entokozweni (100% Project complete)	-	-	-	Design report, Appointment letter, Progress report and completion certificate	Municipal Manager
Priority Area 3: Roads and Storm Water	Maintenance, reconstruction and upgrading of existing road network	Number of Access Bridges to be reconstructed in Emthonjweni	Designs complete	MDRG	1 x Access Bridge reconstructed in Emthonjweni by 30 June 2025	1 x Access Bridge in Emthonjweni (Project complete)	-	-	-	Design report, Appointment letter, Progress report and completion certificate	Municipal Manager
Priority Area 4: Environmental and Waste Management	Provision of sustainable basic services by upgrading and providing new	Number of Refuse Removal Truck purchased	New Target	MIG	1 x Refuse Removal Truck purchased by 30 June 2025	Appointment of service providers and Delivery of a Refuse Removal Truck	-	-	-	Appointment letter and delivery note	Municipal Manager

KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT											
Strategic Priority Area	Strategy	KPI	2023/24 Baseline		Budget £	Annual Target 2024/25		Quarterly Target		Evidence	Accountability
			Q1	Q2		Q3	Q4				
Strategic Priority Area 1: Water and Sanitation	Infrastructure										
Strategic Priority Area 1: Water and Sanitation	Provision of sustainable basic services by upgrading and providing new infrastructure	Reduction of Water distribution loss reports submitted to council	70% Water distribution losses report	Opex	20% Reduction of Water Distribution losses reports submitted to council by 30 June 2025	5% reduction of Water distribution losses report	Quarterly report & council resolution	Municipal Manager			
Strategic Priority Area 1: Water and Sanitation	Provision of sustainable basic services	Number of water quality samples analyzed	New Target	Opex	432 water quality samples analyzed by 30 June 2025	108 water quality samples analyzed	Monthly reports & council resolutions	Municipal Manager			
Strategic Priority Area 2: Electricity	Provision of sustainable basic services by upgrading and providing new infrastructure	Reduction of Electricity distribution losses reports submitted to Council	50% Electricity distribution losses report	Opex	10% Reduction of Electricity Distribution losses reports submitted to council by 30 June 2025	2,5% reduction of electricity distribution losses report	Quarterly report & council resolution	Municipal Manager			
Priority Area 3: Roads and Storm Water	Maintenance, reconstruction and upgrading of existing road network	Area of road potholes patchwork done	New Target	Opex	250m² road potholes patched by 30 June 2025	80m²	70m²	50m²	50m²	Quarterly progress report & pictures	Municipal Manager

KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT						
Strategic Objective: To ensure access for all, to equitable, affordable, and sustainable basic services within a safe environment.						
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target
			New Target	Opex	65km roads bladed by June 2025	
Priority Area 3: Roads and Storm Water	Maintenance, reconstruction and upgrading of existing road network	Number of kilometers roads bladed			20km	10km
					25km	Quarterly progress report & pictures

KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT						
Strategic Objective: To ensure access for all, to equitable, affordable, and sustainable basic services within a safe environment.						
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target
					Q1	
Priority Area 4: Environmental and Waste Management	Ensure clean and healthy environment	Number of reports on illegal dumping identified cleaned	4 reports submitted	Opex	4 x reports on illegal sites and cleaned by 30 June 2025	1
					1	Report Picture
Priority Area 4: Environmental and Waste Management	Ensure clean environment around ELM	Number of cleaning campaigns conducted within Emakhzeni Local Municipality.	2 reports submitted	Opex	2 x campaigns conducted within Emakhzeni Local Municipality by 30 June 2025	1
					1	Attendance Register
Priority Area 4: Environmental and Waste Management	Ensure clean environment around the ELM	Number of Environmental awareness campaigns	1 report submitted	Opex	1 x Environmental awareness campaigns conducted by 30 June 2025	1
					1	report

KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT									
Strategic Objective: To ensure access for all, to equitable, affordable and sustainable basic services within a safe environment.									
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25		Quarterly Target	Evidence	Accountability
					Q1	Q2	Q3	Q4	
Management	conducted								
Priority Area 5: Municipal amenities	Maintenance, reconstruction and upgrading of existing public facilities	Mishack Bhembe Stadium refurbished in Sakhelwe	New Target in	MIG	Mishack Bhembe stadium refurbished in Sakhelwe by 30 June 2025	Appointment of service providers & hand-over to commence with construction	40% construction progress	80% construction progress	Mishack Bhembe stadium refurbished in Sakhelwe (project complete)
									Appointment letter, Progress report and completion certificate
									Municipal Manager

KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT									
Strategic Objective : To co-ordinate and facilitate public safety									
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25		Quarterly Target	Evidence	Accountability
					Q1	Q2	Q3	Q4	
Priority Area 6: Emergency Services	By conducting fire inspections in compliance to OHS Act/Fire regulations	Number of fire inspections conducted	260 inspections	Opex	260 x fire inspection conducted by 30 June 2025	75	75	35	Inspection sheets
Priority Area 6: Emergency Services	Educate the community about public safety by conducting fire awareness campaigns	Number of fire awareness campaigns conducted	16 fire awareness campaigns conducted	Opex	16 x fire awareness campaigns conducted by 30 June 2025	4	5	2	Attendance Register or pictures
									Municipal Manager

KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT											
Strategic Objective: To co-ordinate and facilitate public safety											
Strategic Priority Area	Strategy	KPI	2023/24 Baseline		Budget		Annual Target 2024/25		Quarterly Target Q1 Q2 Q3 Q4	Evidence	Accountability
			Q1	Q2	Q3	Q4	Q1	Q2			
Priority Area 6: Emergency Services	By conducting fire inspections in compliance to OHS Act/Fire regulations	Number of joint operations conducted	New Target	Opex	4 Joint operations by 30 June 2025		1	1	1	Attendance register and inspection sheets	Municipal Manager
Priority Area 7: Traffic, Safety and Security	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 2025		3	4	3	Payment report or vehicle statistics sheet/Production report or an Attendance register	Municipal Manager
Priority Area 7: Traffic, Safety and Security	Ensuring that road traffic regulations are adhered to by increasing visibility of Traffic Officers.	Number of road safety education programmes conducted	New Target	Opex	4 x road safety awareness programmes conducted by 30 June 2025		1	1	1	Attendance register or photos	Municipal Manager
Priority Area 7: Traffic, Safety and Security	Ensuring that road traffic regulations are adhered to by increasing visibility of Traffic Officers.	Number of scholar patrol monitoring programmes	6 Scholar patrol monitored programmes conducted	Opex	6 scholar patrol monitoring programmes conducted by 30 June 2025		1	2	1	Attendance registers or photos	Municipal Manager
Priority Area 7: Traffic, Safety and Security	Ensuring that road traffic regulations are adhered to by increasing visibility of Traffic Officers.	Number of Mayoral roadblocks conducted	1 x Mayoral roadblock conducted	Opex	2 x Mayoral roadblock conducted by 30 June 2025		-	1	-	Attendance register or Photos or production report	Municipal Manager

KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT											
Strategic Objective : To co-ordinate and facilitate public safety		KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target					
Strategic Priority Area	Strategy					Q1	Q2	Q3	Q4	Evidence	Accountability
Priority area to co-ordinate and facilitate public safety	Educate the community about the By-Laws of the Municipality	Number of workshops on street trading conducted	New Target	Opex	3 x Hold a hawkers workshop on street trading held by 30 June 2025	1	1	0	1	Attendance register	Municipal Manager
Priority area to co-ordinate and facilitate public safety	Ensure adherence to the By-Laws of the Municipality	Numbers of Business inspections conducted	New Target	Opex	60 x Business inspections by 30 June 2025	10	10	20	20	Inspection sheets	Municipal Manager
Priority area to co-ordinate and facilitate public safety	Enhance the safety of Municipal assets	Number of security plants and electrical sub-station strengthened with guard houses	New Target	R140 000.00	3 plants and 1 Electricity sub-station strengthen with Guard houses by 30 June 2025	-	1	-	3	Purchase order and delivery note	Municipal Manager

KEY PERFORMANCE AREA: LOCAL ECONOMIC DEVELOPMENT											
Strategic Objective : To promote social and economic development		KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target					
Strategic Priority Area	Strategy					Q1	Q2	Q3	Q4	Evidence	Accountability
Priority Area 8: Economic Growth and Development	To create job opportunities through SMMES programmes	Review of the Contractor Development Policy	Reviewed Contractor Development Policy	Opex	1 x Review of the Contractor Development Policy by 30 June 2025	-	-	-	1	Council resolution	Municipal Manager
Priority Area 8: Economic Growth and Development	To create job opportunities through EPWP & CWP programmes	Number training / workshop conducted	2 x Training / workshops conducted	Opex	2 x Training / workshops conducted by 30 June 2025	-	1	-	1	Attendance registers	Municipal Manager

KEY PERFORMANCE AREA: LOCAL ECONOMIC DEVELOPMENT					
Strategic Objective : To promote social and economic development		KPI	2023/24 Baseline	Budget	Annual Target 2024/25
Strategic Priority Area	Strategy				Quarterly Target
					Q1 Q2 Q3 Q4
Priority Area 8: Economic Growth and Development	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 2025
					1 1 1 1
					Attendance registers & Minutes
					Municipal Manager

KEY PERFORMANCE AREA: LOCAL ECONOMIC DEVELOPMENT					
Strategic Objective : To promote social and economic development		KPI	2023/24 Baseline	Budget	Annual Target 2024/25
Strategic Priority Area	Strategy				Quarterly Target
					Q1 Q2 Q3 Q4
Priority Area 8: Economic Growth and Development	To reduce the unemployment rate within the municipality	Number of CWP LRC Forum Meetings held	4 CWP LRC Forum Meetings	Opex	4 x CWP LRC Forum Meetings held by 30 June 2025
Priority Area 8: Economic Growth and Development	To ensure functionality of the EPWP Forum programmes	Number of EPWP Forums meetings held	4 EPWP Forum Meetings held	Opex	4 x EPWP Forum Meetings held by 30 June 2025
Priority Area 8: Economic Growth and Development	To create job opportunities through EPWP & CWP programmes	Review of the EPWP Policy	Reviewed EPWP Policy	Opex	1 x Review of the EPWP Policy by 30 June 2025
Priority Area 8: Economic Growth and Development	To create job opportunities through EPWP & CWP programmes	Number of EPWP job opportunities created	100 job opportunities created	R1 434 000	80 x Job opportunities created by 30 June 2025
					- - -
					Attendance Register
					Municipal Manager
					Council resolution
					Appointment letters
					Municipal Manager

KEY PERFORMANCE AREA: FINANCIAL VIABILITY								
Strategic Objective : To ensure sound and sustainable financial management; compliance and accountability								
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25		Quarterly Target	
					Q1	Q2	Q3	Q4
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of quarterly section 52(d) MFMA reports submitted to Executive Mayor within 30 days after the end of each quarter	4 quarterly section 52d reports submitted	Opex	4 x quarterly section 52(d) MFMA reports submitted to Executive Mayor within 30 days after the end of each quarter by 30 June 2025	1	1	1
Priority Area 9: Financial Viability	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 quarterly section 52d reports submitted	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
Priority Area 9: Financial Viability	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 2025	3	3	3
Priority Area 9: Financial Viability	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 monthly S71 reports submitted	Opex	12 x monthly S71 MFMA reports submitted to MPAC within 10 working days after the end of each month by 30 June 2025	3	3	3
Priority Area 9:	To provide timely and	Number of financial ratios submitted within	12 x monthly financial Ratios	Opex	12 x monthly financial Ratios submitted to	3	3	3

KEY PERFORMANCE AREA: FINANCIAL VIABILITY									
Strategic Objective : To ensure sound and sustainable financial management, compliance and accountability									
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target		Evidence	Accountability
						Q1	Q2	Q3	Q4
Financial Viability	relevant financial management reports to all stakeholders	10 working days after end of each month.	submitted to Executive Mayor within 10 working days		Executive Mayor within 10 working days after the end of each month by 30 June 2025				Executive Mayor Manager
Priority Area 9: Financial Viability	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 2023/24 Financial year	Opex	1 x Section 72 (midyear) MFMA reports submitted to the Executive Mayor by 30 June 2025	-	-	1	Acknowledgement of receipts by the Executive Mayor Municipal Manager
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of Section 72 (midyear) MFMA reports submitted to MPAC	1 Section 72 (midyear) MFMA reports submitted	Opex	1 x Section 72 (midyear) MFMA reports submitted to MPAC by 30 June 2025	-	-	1	Acknowledgement of receipts by MPAC Municipal Manager
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of debtors book analysis reports submitted to Council	1 Debtors book analysis report submitted	Opex	1 x Debtors book analysis report submitted to Council by 30 June 2025	-	-	1	Debtors' Book Analysis Report. Municipal Manager

KEY PERFORMANCE AREA: FINANCIAL VIABILITY									
Strategic Objective : To ensure sound and sustainable financial management, compliance and accountability									
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target		Evidence	Accountability
						Q1	Q2	Q3	Q4
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of Final Budgets approved by Council	One approved budget was adopted by Council	Opex	1 x Final Budget approved by Council by 30 June 2025	-	-	-	1 Council resolution
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Percentage collection rate attained	80% collection rate attained.	Opex	80% Collection rate attained by 30 June 2025	80%	80%	80%	Monthly revenue report indicating 80% collection rate
Priority Area 9: Financial Viability	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 2025	-	-	-	15 Council Resolution
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Number of Interim financial statements prepared and submitted to Provincial Treasury	2023/24 Interim financial statements were prepared and submitted to Provincial Treasury in March 2023	Opex	1 x Interim financial statements prepared and submitted to Provincial Treasury by 30 April 2025	-	-	1	Interim financial statements & acknowledgement of receipts

KEY PERFORMANCE AREA: FINANCIAL VIABILITY									
Strategic Objective : To ensure sound and sustainable financial management; compliance and accountability									
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25		Quarterly Target	Evidence	Accountability
					Q1	Q2	Q3	Q4	
Priority Area 9: Financial Viability	To provide timely and relevant financial management reports to all stakeholders	Annual Financial Statements (AFS) submitted to Auditor General on or before 31 August.	2023/24 AFS were submitted to Auditor General	Opex	1 x Annual Financial Statements (AFS) submitted to Auditor General on or before the 31st of August 2024	1	-	-	Annual financial statement & acknowledgement of receipts
Priority Area 9: Financial Viability	To establish and implement effective financial management systems.	Percentage progress towards resolving Audit findings listed on the action plan.	Audit Action plan tabled to council 28 Feb 2024.	Opex	100% progress towards resolving Audit findings listed on the action plan by 30 June 2025.	-	-	50%	Action Plan, progress report & AG management report.
Priority Area 9: Financial Viability	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 2023/24 financial year.	Opex	1 x Procurement/demand management plan compiled and approved by Accounting Officer by 30 June 2025	1	-	-	Procurement/demand management plan
Priority Area 9: Financial Viability	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 reports on the implementation of SCM Policy submitted to the Executive Mayor within 30 days by 30 June 2025.	1	1	1	Acknowledgment of quarterly SCM reports by the Executive Mayor

KEY PERFORMANCE AREA: FINANCIAL VIABILITY										
Strategic Objective : To ensure sound and sustainable financial management, compliance and accountability										
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target			Evidence	Accountability
						Q1	Q2	Q3		
Priority Area 9: Financial Viability	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 2025	90 days after closure	90 days after closure	90 days after closure	Quarterly report from SCM	Municipal Manager
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of asset verifications conducted	2 Asset verification conducted	Opex	4 x asset verifications conducted and submitted to Council by 30 June 2025	1	1	1	Quarterly Assets verification report	Municipal Manager
Priority Area 9: Financial Viability	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 2025	-	-	8	Minutes and attendance registers	Municipal Manager
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of budget Indaba's held	1 budget Indaba were held	Opex	1 x Budget Indaba held by 30 June 2025	-	-	-	1 x Budget Indaba held on or before May 2025	Municipal Manager

KEY PERFORMANCE AREA: FINANCIAL VIABILITY											
Strategic Objective : To ensure sound and sustainable financial management, compliance and accountability											
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target				Evidence	Accountability
						Q1	Q2	Q3	Q4		
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of monthly billing reports submitted to Council	12 x monthly billing reports submitted	Opex	12 x monthly billing reports submitted to Council by 30 June 2025.	3	3	3	3	Billing report	Municipal Manager
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of supplemental valuation rolls developed	One supplementary valuation Roll	Opex	1 x Supplementary Valuation developed by 30 June 2025.	-	-	-	1	Supplementary Valuation Roll	Municipal Manager
Priority Area 9: Financial Viability	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	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	Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports & Council resolution	Municipal Manager
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports with supporting evidence submitted to MPAC.	12	Opex	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports with supporting evidence submitted to MPAC by 30 June 2025.	3	3	3	3	Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports & Proof of submission	Municipal Manager

KEY PERFORMANCE AREA: FINANCIAL VIABILITY									
Strategic Objective : To ensure sound and sustainable financial management, compliance and accountability									
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target		Evidence	Accountability
						Q1	Q2	Q3	Q4
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	Number of indigent registers approved by Council	1 indigent register approved	Opex	1 x indigent register approved by Council by 30 June 2025	-	-	-	1 Indigent register & Council resolution
Priority Area 9: Financial Viability	To establish and implement effective financial management systems	% spent on FMG	100% Spending	Opex	100% expenditure on FMG by 30 June 2025	25%	50%	75%	100% Expenditure report

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION					
Strategic Objectives: To encourage the involvement of communities and community organizations in the matters of local government. To encourage and ensure corporative government					
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25
			1 career expo held	Opex	1 x Career expo held by 30 June 2025
Priority Area 11: Youth Development	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 Report with attendance register and photos
Priority Area 11: Youth Development	Working together with Departments	Number of Local youth entrepreneurship development workshop held		Opex	2 x Local youth entrepreneurship development workshop held by 30 June 2025
Priority Area 11: Youth Development	Working together with Departments	Number of youth football tournaments held		Opex	1 x Emakhazeni youth football tournament held by 30 June 2025

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION					
Strategic Objectives: To encourage the involvement of communities and community organisations in the matters of local government					
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25
			4 LAC meeting held	Opex	4 x Local AIDS Council meetings held by 30 June 2025
Priority Area 12: Health, HIV & AIDS, Transversal and Special Programmes	Working in partnership with sector departments, social partners, NGO's and CBO's in the fight against HIV/AIDS and related diseases.	Number of Local AIDS meetings held			- - - 1 Minutes and attendance register
Priority Area 12: Health, HIV & AIDS, Transversal and Special Programmes	Working in partnership with sector departments, social partners, NGO's and CBO's in the fight against HIV/AIDS and related diseases.	Number of HIV/AIDS awareness campaigns held		Opex	4 x HIV/AIDS awareness campaigns held by 30 June 2025
Priority Area 12: Health, HIV & AIDS, Transversal and Special Programmes	By bringing diverse sectors of the community together in building moral and positive values to the community	Number of disability Forum meetings held		Opex	2 x Disability Forum meetings held by 30 June 2025

Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target				Evidence	Accountability
						Q1	Q2	Q3	Q4		
Priority Area 12: Health, HIV & AIDS, Transversal and Special Programmes	By bringing diverse sectors of the community together in building moral and positive values to the community	Number of disability awareness campaigns conducted	02 Disability awareness campaign was held	Opex	2 x Disability awareness campaigns conducted by 30 June 2025	-	1	-	1	Report & Attendance Register	Municipal Manager
Priority Area 12: Health, HIV & AIDS, Transversal and Special Programmes	By bringing diverse sectors of the community together in building moral and positive values to the community	Number of elderly Forum meetings held	02 Elderly Forum Meeting held	Opex	2 x Elderly Forum meetings held by 30 June 2025	-	1	-	1	Minutes and Attendance Register	Municipal Manager
Priority Area 12: Health, HIV & AIDS, Transversal and Special Programmes	By bringing diverse sectors of the community together in building moral and positive values to the community	Number of elderly activities conducted	02 elderly activities conducted	Opex	2 x Elderly activities conducted by 30 June 2025	1	-	1	-	Report and attendance register	Municipal Manager
Priority Area 12: Health, HIV & AIDS, Transversal and Special Programmes	By bringing diverse sectors of the community together in building moral and positive values to the community	Number of children forum meetings held	4 children forum meetings held	Opex	4 x Children forum meetings held by 30 June 2025	1	1	1	1	Minutes & attendance register	Municipal Manager
Priority Area 12: Health, HIV & AIDS, Transversal and Special Programmes	By bringing diverse sectors of the community together in building moral and positive values to the community	Number of women empowerment workshops conducted	1 x Women empowerment workshop conducted	Opex	1 x Women empowerment workshop conducted by 30 June 2025	1	-	-	-	Report with pictures & Attendance Register	Municipal Manager
Priority Area 12: Health, HIV & AIDS, Transversal and Special Programmes	By bringing diverse sectors of the community together in building moral and positive values to the community	Number of Moral Regeneration event/education held	1 x Moral Regeneration event/education held	Opex	1 x Moral Regeneration event/education held by 30 June 2025	-	1	-	-	Report on Moral Regeneration with pictures and attendance register	Municipal Manager
Priority Area 12: Health, HIV & AIDS, Transversal and Special Programmes	By bringing diverse sectors of the community together in building moral and positive values to the community	Number of empowerment workshops for men conducted	1 x Empowerment workshop for men conducted	Opex	1 x Empowerment workshop for men conducted by 30 June 2025	-	1	-	-	Report with pictures and attendance register	Municipal Manager
Priority Area 12: Health, HIV & AIDS, Transversal and Special Programmes	By bringing diverse sectors of the community together in building moral and positive values to the community	Number of GBV awareness campaign to be conducted	New Target	Opex	4x GBV awareness campaign held by 30 June 2025	1	1	1	1	Report with pictures and attendance register	Municipal Manager

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target				Evidence	Accountability
						Q1	Q2	Q3	Q4		
Priority Area 13: Education	By programmes aimed at promoting education	Number of schools motivational programmes held	4 x School motivational programme held	Opx	4 x School motivational programme held by 30 June 2025	1	1	1	1	Report with attendance Register and photos	Municipal Manager
Priority Area 13: Education	By programmes aimed at promoting education	Number of teenage pregnancy awareness campaign held	2 x teenage pregnancy awareness campaign held	Opx	2 x teenage pregnancy awareness campaigns held by 30 June 2025	-	1	-	1	Report with attendance Register and photos	Municipal Manager
Priority Area 13: Education	By programmes aimed at promoting education	Number of substance and drug abuse awareness conducted	4 substance and drug abuse awareness held	Opx	4 x Substance and drug abuse awareness conducted by 30 June 2025	1	1	1	1	Report with attendance Register and photos	Municipal Manager
Priority Area 13: Education	By programmes aimed at promoting education	Number of reports on Emakhazeni local Municipality external bursary funding for registrations submitted to Council	1 Emakhazeni local Municipality external bursary funding for registration held	Opx	1 x Reports on Emakhazeni local Municipality external bursary funding for registrations submitted to Council by 30 June 2025	-	-	1	-	Report with Registers	Municipal Manager
Priority Area 13: Education	By programmes aimed at promoting education	Progress report on the student funder by the Emakhazeni local municipality	1 report on student funded by Emakhazeni local municipality	Opx	1 report on progress of students funded by Emakhazeni local municipality submitted to Council by 30 June 2025	-	-	1	-	Progress report	Municipal Manager

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target				Evidence	Accountability
						Q1	Q2	Q3	Q4		
Priority Area 16: Information, Communication & Technology	Develop, review and implement ICT Governance Framework, policies, strategic plans, succession plan and User Access Control Management	Number of reviews of the ICT Steering Committee Terms of Reference	Developed ICT Steering Committee Terms of Reference by 30	Opx	1 x Review of the ICT Steering Committee Terms of Reference by 30	-	-	-	1	Council Resolution	Municipal Manager

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION											
Strategic Objectives: To encourage and ensure cooperative governance.											
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target				Evidence	Accountability
						Q1	Q2	Q3	Q4		
Priority Area 16: Information, Communication & Technology	Standards & Procedures.	Reference	June 2025			-	-	1	Council Resolution	Municipal Manager	
Priority Area 16: Information, Communication & Technology	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	Review of the Disaster Recovery Plan	Opex	1 x Review of the Disaster Recovery Plan by 30 June 2025	-	-	-	1	Council Resolution	Municipal Manager
Priority Area 16: Information, Communication & Technology	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 Backup and Retention Strategy	Opex	1 x Review of the ICT Backup and Retention Strategy by 30 June 2025	-	-	-	1	Council Resolution	Municipal Manager
Priority Area 16: Information, Communication & Technology	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 Steering Committee Charter	Developed ICT Steering Committee Charter	Opex	1 x review of the ICT Steering Committee Charter by 30 June 2025	-	-	1	Council Resolution	Municipal Manager	
Priority Area 16: Information, Communication & Technology	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	Opex	13 x ICT documents reviewed and /or developed by 30 June 2025	-	-	-	13	Council Resolutions	Municipal Manager
Priority Area 16: Information, Communication & Technology	Convene ICT Steering Committee meetings	Number of ICT Steering Committee meetings held	ICT Steering Committee meetings held	Opex	4 x ICT Steering Committee meetings held by 30 June 2025	1	1	1	1	Minutes & Attendance Register	Municipal Manager
Priority Area 16: Information, Communication & Technology	Development of the Municipal intranet service	New Target	Municipal intranet service developed	Opex	1 x Municipal intranet service developed by 30 June 2025	-	-	1	Functional Intranet	Municipal Manager	

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION									
Strategic Objectives: To ensure that communications across the municipality is well co-ordinated, effectively managed and responsive to the diverse information needs of stakeholders									
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25		Quarterly Target Q1 Q2 Q3 Q4	Evidence	Accountability
					1 x policy reviewed	Opex			
Priority Area 17: Community and Stakeholder Engagement	To create one centre of coordination for communication	Number of Communication policy reviewed			1 x Commutation policy reviewed by 30 June 2025	-	- - -	1	Communication policy & Council Resolution
Priority Area 17: Community and Stakeholder Engagement	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 2025	-	1 -	1	Newsletters

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION									
Strategic Objectives: To encourage the involvement of communities and community organizations in the matters of local government									
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25		Quarterly Target Q1 Q2 Q3 Q4	Evidence	Accountability
					14 IDP consultative meetings held	Opex			
Priority Area 17: Community and Stakeholder Engagement	To solicit views and inputs of members of the public into the IDP	Number of IDP consultative meetings held			14 x IDP consultative meetings held by 30 June 2025	-	14 - -	- Minutes & Attendance	Municipal Manager
Priority Area 17: Community and Stakeholder Engagement	To comply with the Integrated Development as prescribed by legislation	Number of Draft Budget IDP Process Plans Publicised	New Target	Opex	1 x Draft IDP Budget Process Plan Publicised by 30 June 2025	1	- - -	Public Notice	Municipal Manager
Priority Area 17: Community and Stakeholder Engagement	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	1	- - -	Council resolution	Municipal Manager
Priority Area 17: Community and Stakeholder Engagement	To comply with the Integrated Development as prescribed by legislation	Number of Draft IDP Approved by Council	Opex		1 x Draft 2025/26 IDP Approved by Council by 30 June 2025	-	1 -	Council resolution	Municipal Manager

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION											
Strategic Objectives: To encourage the involvement of communities and community organizations in the matters of local government											
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target			Evidence	Accountability	
						Q1	Q2	Q3	Q4		
Priority Area 17: Community and Stakeholder Engagement	To comply with the Integrated Development as prescribed by legislation	Public Consultation on Draft IDP	New Target	Opex	1 x Public consultation Notice on the Draft IDP by 30 June 2025	-	-	1	-	Public Notice	Municipal Manager
Priority Area 17: Community and Stakeholder Engagement	To comply with the Integrated Development as prescribed by legislation	Number of Final IDP Approved by Council	1 X Final 2024/25 IDP Approved by Council	Opex	1 x Final 2025/26 IDP Approved by Council by 30 June 2025	-	-	1	Council resolution	Municipal Manager	
Priority Area 17: Community and Stakeholder Engagement	To comply with the Integrated Development as prescribed by legislation	Public Consultation on Final IDP	New Target	Opex	1 x Public consultation Notice on the Final IDP by 30 June 2025	-	-	1	Public Notice	Municipal Manager	
Priority Area 17: Community and Stakeholder Engagement	To comply with the Integrated Development as prescribed by legislation	Number of Draft IDP Publicised	1 X Draft 2024/25 IDP Publicised	Opex	1 x Draft 2025/26 IDP Publicised by 30 June 2025	-	-	1	Public Notice	Municipal Manager	
Priority Area 17: Community and Stakeholder Engagement	To comply with the Integrated Development as prescribed by legislation	Number of IDP / Budget Indaba held	1 x IDP / Budget Indaba held	Opex	1 x IDP / Budget Indaba held by 30 June 2025	-	-	1	Attendance Register	Municipal Manager	

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION											
Strategic Objectives: To encourage the involvement of communities and community organizations in the matters of local government											
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target			Evidence	Accountability	
						Q1	Q2	Q3	Q4		
Priority Area 17: Community and Stakeholder Engagement	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 2025	2	2	3	2	SMS notices issued & attendance register	Municipal Manager
Priority Area 17: Community and Stakeholder Engagement	To solicit views and inputs of members of the public into the IDP	Number of IDP consultative meeting notices issued	14 IDP consultative meetings held	Opex	14 x IDP consultative meeting notices issued by 30 June 2025	-	14	-	-	Notices issued	Municipal Manager

Key Performance Area: GOOD GOVERNANCE AND PUBLIC PARTICIPATION											
Strategic Objectives: To encourage the involvement of communities and community organizations in the matters of local government											
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target				Evidence	Accountability
						Q1	Q2	Q3	Q4		
Priority Area 17: Community and Stakeholder Engagement	To solicit views and inputs of members of the public into the Budget	Number of Budget consultative meeting notices issued	8 Budget consultative meetings held	Opex	8 x Budget consultative meeting notices issued by 30 June 2025	-	-	-	8 Notices issued	Municipal Manager	
Priority Area 17: Community and Stakeholder Engagement	Organise community capacity building workshops	Number of civic education workshops on good governance held	4 civic awareness workshops held	Opex	4 x Civic education workshops held by 30 June 2025	1	1	1	1 Report & Attendance Register	Municipal Manager	
Priority Area 17: Community and Stakeholder Engagement	Ensure the functionality of the local council of stakeholders	Number of local council of stakeholders meetings held	4 x Local Council of Stakeholders meetings held	Opex	4 x Local Council of Stakeholders meetings held by 30 June 2025	1	1	1	1 Minutes and Attendance Register	Municipal Manager	
Priority Area 17: Community and Stakeholder Engagement	Develop meeting agendas and arrange meetings of Council and its committees according to the calendar of events	Number of Section 79 committee meetings held	33 x Section 79 Committee meetings held	Opex	12 x Section 79 Committee meetings held by 30 June 2025	3	3	3	3 Agenda & Acknowledgment of receipt	Municipal Manager	
Priority Area 17: Community and Stakeholder Engagement	Effective implementation of contract management	Number of RMAC meetings held	4 RMAC meetings held	Opex	4 x RMAC meetings held by 30 June 2025	1	1	1	1 Minutes and attendance registers	Municipal Manager	
Priority Area 17: Community and Stakeholder Engagement	Develop meeting agendas and arrange meetings of Council and its committees according to the Calendar of Events	Number of Management Committee meetings held	12 Management Committee meetings held	Opex	12 x Management Committee meetings held by 30 June 2025	3	3	3	3 Minutes and attendance register	Municipal Manager	
Priority Area 17: Community and Stakeholder Engagement	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	Opex	27 x Section 80 Committee meetings held by 30 June 2025	9	~	9	9 Agenda & Acknowledgment of receipt	Municipal Manager	
Priority Area 17: Community and Stakeholder Engagement	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	Opex	11 x Mayoral Committees meetings held by 30 June 2025	3	2	3	3 Agenda & Acknowledgment of receipt	Municipal Manager	

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION					
Strategic Objectives: To encourage the involvement of communities and community organizations in the matters of local government					
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25
Priority Area 17: Community and Stakeholder Engagement	Develop meeting agendas and arrange meetings of Council and its committees	Number of Council meetings held	11 x Number of Council Meeting held	Opex	9 x Number of Council meetings held by 30 June 2025

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION					
Strategic Objectives: To add value to the operations of the municipality in relation to technological systems, internal control, risk management and governance processes					
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25
Priority Area 18: Performance Management	Review the Performance Management Framework	Review of the Performance Management Policy	Performance Management Framework reviewed	Opex	1 x Review of the Performance Management Policy by 30 June 2025
Priority Area 18: Performance Management	Inculcate a culture of performance management in the institution	Number of Mid-Year Performance assessments conducted	1 x Mid-Year performance assessments conducted	Opex	1 x Mid-Year Performance assessment conducted by 30 June 2025
Priority Area 18: Performance Management	Inculcate a culture of performance management in the institution	SDBIP approved by Executive Mayor within 28 days after approval of the Budget	2023/24 SDBIP was approved	Opex	1 x SDBIP approved by Executive Mayor within 28 days after approval of the Budget by 30 June 2025
Priority Area 18: Performance Management	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 performance reports submitted	Opex	4 x Performance reports submitted to Council not later than 30 days after the end of the quarter by 30 June 2025
Priority Area 18: Performance Management	Inculcate a culture of performance management in the institution	Number of performance reports submitted to MPAC not later than 30 days	4 x performance reports submitted	Opex	4 x Performance reports submitted to MPAC not later than 30 days after the end

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION								
Strategic Objectives: To add value to the operations of the municipality in relation to technological systems, internal control/risk management and governance processes.								
Strategic Priority Area	Strategy	KPI	2023/24 Baseline		Budget	Annual Target 2024/25		Quarterly Target
			Q1	Q2		Q3	Q4	
Management	Institution	after the end of the quarter				of the quarter by 30 June 2025		Submission
Priority Area 18: Performance Management	Inculcate a culture of performance management in the institution	Number of MPAC meetings held	MPAC meetings held	Opex	4 x MPAC meetings held by 30 June 2025	1	1	Municipal Manager
Priority Area 18: Performance Management	Inculcate a culture of performance management in the institution	Number of Oversight Reports approved	The Oversight Report was approved by Council	Opex	1 x Oversight Report approved by Council by 30 June 2025	-	1	Oversight Report and Council Resolution

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION								
Strategic Objectives: To add value to the operations of the municipality in relation to technological systems, internal control/risk management and governance processes.								
Strategic Priority Area	Strategy	KPI	2023/24 Baseline		Budget	Annual Target 2024/25		Quarterly Target
			Q1	Q2		Q3	Q4	
Priority Area 19; Risk Management	To review the Risk Management Documents	Number of Risk Management Charter approved by Council	Risk management Charter 2023/24 was approved by Council	Opex	1 x Risk Management Charter approved by 30 June 2025	-	-	1 Council resolution
Priority Area 19; Risk Management	To review the Risk Management Documents	Number of Risk Management Policies approved by Council	The Risk management Policy, Whistle Blowing Policy Fraud and Prevention Policy for 2023/24 was approved by Council	Opex	3 x Risk Management policies approved by 30 June 2025	-	-	3 Council resolution

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION											
Strategic Objectives: To add value to the operations of the municipality in relation to technological systems, internal control, risk management and governance processes.											
Strategic Priority Area	Strategy	KPI	2023/24 Baseline		Budget	Annual Target 2024/25		Quarterly Target		Evidence	Accountability
			Q1	Q2		Q3	Q4	Q1	Q2		
Priority Area 19: Risk Management	To review the Risk Management Enabling Documents	Number of Risk Management Strategies approved by Council	Risk Management Strategy, Fraud and Corruption Prevention Strategy for 2023/24 was approved by Council	Opex	2 x Risk management Strategy approved by 30 June 2025	-	-	-	2	Council resolution	Municipal Manager
Priority Area 19: Risk Management	To review the Risk Management Documents	Number of Risk Management Plans approved by Council	Risk Management Plan, Fraud Prevention Plan & Fraud Response Plan and Assurance Plan for 2023/24 was approved by Council	Opex	2 x Risk management Plans approved by 30 June 2025	-	-	-	2	Council resolution	Municipal Manager
Priority Area 19: Risk Management	To conduct risk assessment workshops with the aim of minimizing organizational risks	Number of risk assessment workshops conducted	5 Risk assessment workshops were conducted in 2023/24	Opex	6 x Risk assessment workshops conducted by 30 June 2025	5	-	-	1	Risk Assessment Reports and attendance register	Municipal Manager
Priority Area 19: Risk Management	To review the Risk Management Enabling Documents	Number of Risk registers reviewed	6 Risk Registers were reviewed in 2023/24	Opex	6 x Risk registers reviewed by 30 June 2025	5	-	-	1	Council resolutions	Municipal Manager
Priority Area 19: Risk Management	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	Opex	4 x RMAAC meetings held by 30 June 2025	1	1	1	1	Minutes of meetings and attendance register	Municipal Manager
Priority Area 19: Risk Management	To conduct risk assessment workshops with the aim of minimizing organizational risks	Conduct Fraud and Corruption Awareness Workshops.	1 Risk workshops were conducted	Opex	1 x Fraud and Corruption Awareness Campaign conducted by 31 December 2024	-	1	-	-	Attendance register	Municipal Manager
Priority Area 19: Risk Management	To conduct risk assessment workshops with the aim of minimizing organizational risks	Conduct Whistle Blowing Awareness Workshops.	1 Risk workshops were conducted	Opex	1 x Whistle Blowing Awareness Campaign conducted by 31 December 2024	-	1	-	-	SMS request/ Attendance register	Municipal Manager

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
Strategic Objectives: To add value to the operations of the municipality in relation to technological systems, internal control, risk management and governance processes.						
Strategic Priority Area	Strategy	KPI	2023 / 24 Baseline	Budget	Annual Target 2024 / 25	
					Quarterly Target	Q1 Q2 Q3 Q4
Priority Area 19: Risk Management	organizational risks					
Priority Area 19: Risk Management	To conduct risk assessment workshops with the aim of minimizing organizational risks	Conduct Risk Management Awareness Workshops.	1 Risk Workshops were Conducted	Opex	1 x Risk Management Awareness Campaign by 31 December 2024	- 1 - -
Priority Area 19: Risk Management	To conduct risk assessment workshops with the aim of minimizing organizational risks	Number of Risk action plans implemented to address Identified Strategic and Operational Risk	mitigation measures were implemented	Opex	200 x Risk action plans resolved to address Strategic and Operational Risk Identified per quarter by 30 June 2025	50 50 50 50 Progress report on implemented mitigating measures

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION						
Strategic Objectives: To add value to the operations of the municipality in relation to technological systems, internal control, risk management and governance processes						
Strategic Priority Area	Strategy	KPI	2023 / 24 Baseline	Budget	Annual Target 2024 / 25	
					Quarterly Target	Q1 Q2 Q3 Q4
Priority Area 20: Auditing	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 th June 2025	1 - - -
Priority Area 20: Auditing	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 30 th June 2025	- - - 1 Audit Committee resolution
Priority Area 20: Auditing	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 30 th June 2025	- - - 1 Audit Committee resolution
Priority Area 20: Auditing	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 30 th of June 2025	- - - 1 Audit Committee resolution

KEY PERFORMANCE AREA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION									
Strategic Objectives : To add value to the operations of the municipality in relation to technological systems, internal control, risk management and governance processes									
Strategic Priority Area	Strategy	KPI	2023/2024 Baseline	Budget	Annual Target 2024/2025		Quarterly Target	Evidence	Accountability
					Q1	Q2	Q3	Q4	
Priority Area 20: Auditing	Implementation of the approved internal audit plan	Number of audits conducted and submitted to the Municipal Manager	13 audits conducted	Opex	11 x Audits to be conducted by the 30 th of June 2025	3	2	3	Final Internal Audit Reports
Priority Area 20: Auditing	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 th of June 2025	1	1	1	Audit Committee minutes and Reports

KEY PERFORMANCE AREA: GOOD GOVERNANCE & PUBLIC PARTICIPATION									
Strategic Objectives : To ensure adherence with legislation and implementation of systems that will result in service excellence									
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25		Quarterly Target	Evidence	Accountability
					Q1	Q2	Q3	Q4	
Priority Area 21: Legal Services and Labour Relations	Convene Local Labour Forum	Number of LLF meetings held	12 x LLF meetings held	Opex	10 x LLF meetings held by 30 June 2025	3	2	2	3 Agenda & Acknowledgment of receipt
Priority Area 22: Human Resource Management and Administration	Convene OHS meetings as required by the ACT and as per the calendar of events	Number of Safety meetings held	4 x Safety meetings held	Opex	4 x Safety meetings held by 30 June 2025	1	1	1	Minutes and attendance register
Priority Area 22: Human Resource Management and Administration	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 2025	3	3	3	Inspection Reports

KEY PERFORMANCE AREA: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION										
Strategic Objectives : To ensure adherence with legislation and implementation of systems that will result in service excellence										
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25		Quarterly Target		Evidence	Accountability
					Q1	Q2	Q3	Q4		
Priority Area 22: Human Resource Management and Administration	Compile and submit the Workplace Skills Plan (WSP) and Report	Number of WSP compiled and report submitted to SETA	1 × WSP report compiled and submitted to LGSETA	Opex	1 × WSP report compiled and submitted to LGSETA by 30 June 2025	-	-	-	Acknowledgment of receipt	Municipal Manager
Priority Area 22: Human Resource Management and Administration	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	Opex	1 × Submission of 1 Employment Equity Plans to the Department of Labour by 30 June 2025	-	-	-	Acknowledgment of receipt	Municipal Manager
Priority Area 22: Human Resource Management and Administration	Conduct employee medical check-ups on an annual basis	Number of medical check-ups conducted	1 × medical check-up conducted	Opex	2 × Medical check-up conducted by 30 June 2025	-	-	-	Medical check-up report and attendance register	Municipal Manager
Priority Area 22: Human Resource Management and Administration	Training of municipal officials including Councillors and the unemployed	Number of training programmes conducted	training programmes conducted	Opex	6 × training programmes conducted by 30 June 2025	2	1	2	Training report & Attendance registers	Municipal Manager
Priority Area 22: Human Resource Management and Administration	Convene Training Committee meetings	Number of Training Committee meetings held	4 × training committee meetings held	Opex	4 × training committee meetings held by 30 June 2025	1	1	1	Minutes and attendance registers	Municipal Manager
Priority Area 22: Human Resource Management and Administration	Induction of employees (new and existing) on work policies	Number of inductions and re-inductions conducted	Inductions and re-inductions conducted	Opex	11 × Inductions and re-inductions conducted by 30 June 2025	3	2	3	Induction Report & Attendance register	Municipal Manager
Priority Area 22: Human Resource Management and Administration	Development and review of the Organizational Structure	Number of Organizational Structure reviews	1 × review and submission of Organizational Structure (aligned to the IDP and Budget) to Council for approval by 30 June 2025	Opex	1 × review and submission of Organizational Structure (aligned to the IDP and Budget) to Council for approval by 30 June 2025	-	-	-	Council resolution on the reviewed Organogram	Municipal Manager

KEY PERFORMANCE AREA: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION						
Strategic Objectives : To ensure adherence with legislation and implementation of systems that will result in service excellence						
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target
			approval		June 2025	Q1 Q2 Q3 Q4
Priority Area 22: Human Resource Management and Administration	Development and review of Human Resource policies	Number of Human Resource policies reviewed	14 x Policies Reviewed	Opex	14 x Human Resource policies reviewed by 30 June 2025	- - - 14 Council resolutions on the approved policies

KEY PERFORMANCE AREA: Spatial Rationale						
Strategic Objective : To ensure sustainable rural and urban planning in order to meet the needs of the community						
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target
					Q1 Q2 Q3 Q4	
Priority Area 24: Human Settlement and Property Development	Conduct inspections in all built environment within ELM in terms of NHBC & NBR standards.	Number of reports on inspections of compliance with NHBC & NBR standards submitted to Council	4 reports submitted	Opex	4 x Quarterly reports on inspections of compliance with NHBC & NBR standards submitted to Council by 30 June 2025	1 1 1 1 Quarterly Inspection reports & Council resolution
Priority Area 24: Human Settlement and Property Development	Conduct inspections in all environment within ELM in terms of NHBC and NBR standards.	% of Reports for non compliance Notices by Property Owners submitted to Legal Unit for Intervention	New Target	Opex	100% Report on Non compliance Notices by Property Owners submitted to Legal Unit for Intervention by 30 June 2025	100% 100% 100% 100% Quarterly Reports and Council resolution
Priority Area 24: Human Settlement and Property Development	Assessment of building plans	% of building plans received and assessed	100%	Opex	100% building plans received & assessed by 30 June 2025	100% 100% 100% 100% Submission register, Proof of payment & approval letters

KEY PERFORMANCE AREA: Spatial Rationale						
Strategic Objective : To ensure sustainable rural and urban planning in order to meet the needs of the community						
Strategic Priority Area	Strategy	KPI	2023/24 Baseline	Budget	Annual Target 2024/25	Quarterly Target
					Q1	Q2
Priority Area 24: Land Use Management	To ensure sustainable urban and rural planning	Number of SPLUMA Certificates issued	SPLUMA certificates issued	Opex	100 x SPLUMA certificates issued by 30 June 2025	20
					30	30
					Copies of SPLUMA certificates issued	Municipal Manager

MUNICIPAL MANAGER: T. Bawumia

EXECUTIVE MAYOR: P. A. Adu

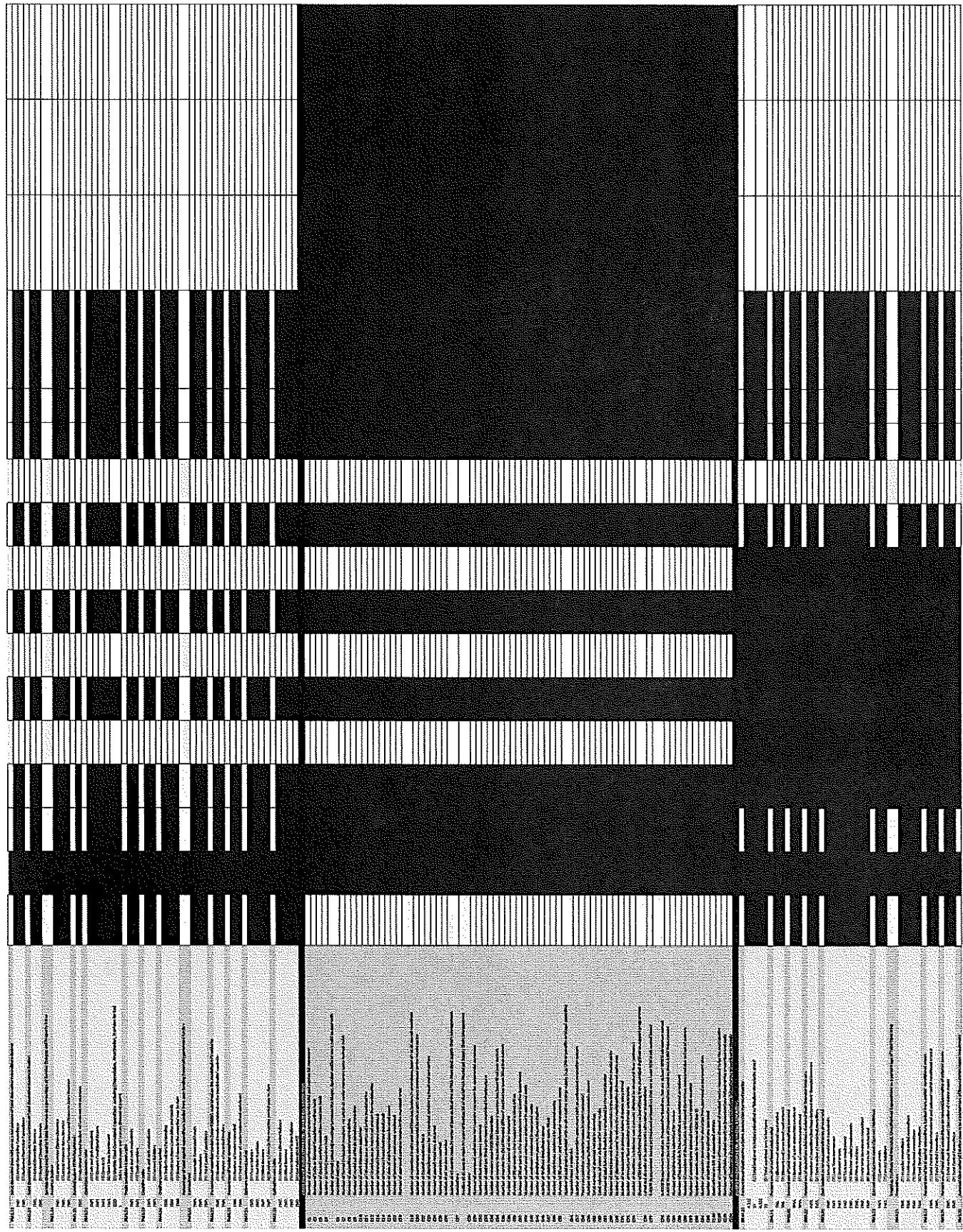
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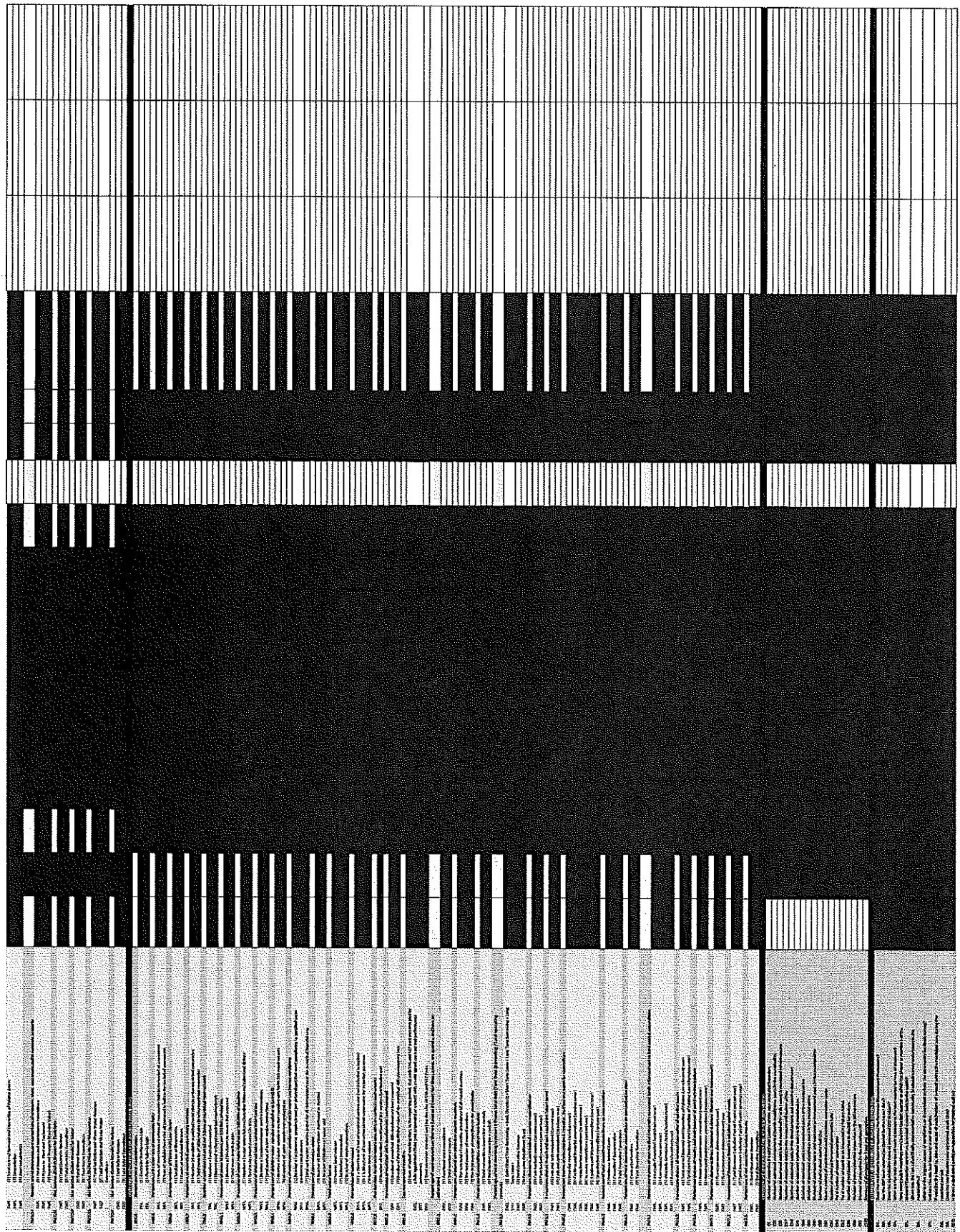
Circular 88 Planning & Reporting Template 2024/25

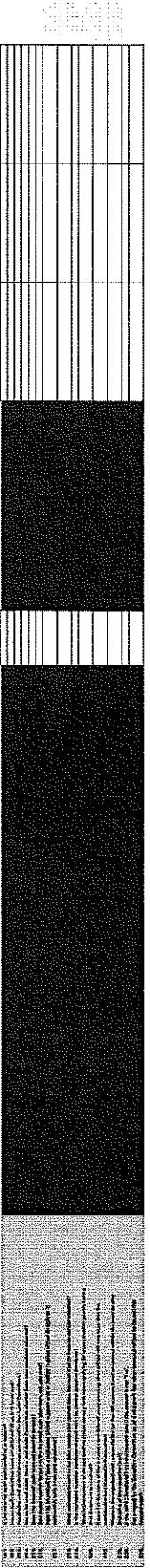
cooperative governance

Department
Cooperative Governance
REPUBLIC OF SOUTH AFRICA

Section	Section 1: General Information		Section 2: Strategic Objectives		Section 3: Performance Indicators		Section 4: Budget Allocation		Section 5: Financial Performance		Section 6: Risk Management	
	Item 1	Item 2	Item 3	Item 4	Item 5	Item 6	Item 7	Item 8	Item 9	Item 10	Item 11	Item 12
Section 1: General Information	Item 1: Name of the entity (including full name and acronym) - Province of Western Cape Item 2: Address of the entity - 101 Strand Street, Cape Town, 8001 Item 3: Telephone number - +27 21 483 1234 Item 4: Email address - info@wc.gov.za Item 5: Website address - www.westerncape.gov.za Item 6: Date of reporting period - 01/04/2024 - 31/03/2025 Item 7: Reporting status - Annual Item 8: Reporting cycle - Annual Item 9: Reporting level - Provincial Item 10: Reporting medium - Paper-based and digital Item 11: Reporting period - 01/04/2024 - 31/03/2025 Item 12: Reporting cycle - Annual											
Section 2: Strategic Objectives	Item 1: Strategic Objective 1 - To improve service delivery to citizens through effective governance and accountability. Item 2: Strategic Objective 2 - To enhance financial management and budgeting processes. Item 3: Strategic Objective 3 - To promote transparency and integrity in all operations. Item 4: Strategic Objective 4 - To ensure compliance with relevant legislation and regulations. Item 5: Strategic Objective 5 - To develop and implement policies that support sustainable development. Item 6: Strategic Objective 6 - To build and maintain strong relationships with stakeholders. Item 7: Strategic Objective 7 - To promote innovation and continuous improvement in service delivery. Item 8: Strategic Objective 8 - To ensure that the entity's operations are efficient and effective. Item 9: Strategic Objective 9 - To maintain a culture of respect, dignity, and equality. Item 10: Strategic Objective 10 - To ensure that the entity's operations are transparent and accountable. Item 11: Strategic Objective 11 - To ensure that the entity's operations are compliant with relevant legislation and regulations. Item 12: Strategic Objective 12 - To ensure that the entity's operations are sustainable and environmentally friendly.											
Section 3: Performance Indicators	Item 1: Performance Indicator 1 - Number of complaints received and resolved within 30 days. Item 2: Performance Indicator 2 - Number of service delivery reports filed and processed within 7 days. Item 3: Performance Indicator 3 - Number of financial transactions processed within 24 hours. Item 4: Performance Indicator 4 - Number of stakeholder surveys completed and analyzed within 15 days. Item 5: Performance Indicator 5 - Number of innovation projects initiated and completed within 6 months. Item 6: Performance Indicator 6 - Number of compliance audits conducted and reported within 30 days. Item 7: Performance Indicator 7 - Number of sustainability reports filed and processed within 10 days. Item 8: Performance Indicator 8 - Number of equality audits conducted and reported within 45 days. Item 9: Performance Indicator 9 - Number of integrity audits conducted and reported within 60 days. Item 10: Performance Indicator 10 - Number of innovation projects initiated and completed within 6 months. Item 11: Performance Indicator 11 - Number of compliance audits conducted and reported within 30 days. Item 12: Performance Indicator 12 - Number of sustainability reports filed and processed within 10 days.											
Section 4: Budget Allocation	Item 1: Budget Allocation 1 - Total budget allocated to the entity for the reporting period. Item 2: Budget Allocation 2 - Budget allocated to the entity for the reporting period. Item 3: Budget Allocation 3 - Budget allocated to the entity for the reporting period. Item 4: Budget Allocation 4 - Budget allocated to the entity for the reporting period. Item 5: Budget Allocation 5 - Budget allocated to the entity for the reporting period. Item 6: Budget Allocation 6 - Budget allocated to the entity for the reporting period. Item 7: Budget Allocation 7 - Budget allocated to the entity for the reporting period. Item 8: Budget Allocation 8 - Budget allocated to the entity for the reporting period. Item 9: Budget Allocation 9 - Budget allocated to the entity for the reporting period. Item 10: Budget Allocation 10 - Budget allocated to the entity for the reporting period. Item 11: Budget Allocation 11 - Budget allocated to the entity for the reporting period. Item 12: Budget Allocation 12 - Budget allocated to the entity for the reporting period.											
Section 5: Financial Performance	Item 1: Financial Performance 1 - Total financial performance for the reporting period. Item 2: Financial Performance 2 - Financial performance for the reporting period. Item 3: Financial Performance 3 - Financial performance for the reporting period. Item 4: Financial Performance 4 - Financial performance for the reporting period. Item 5: Financial Performance 5 - Financial performance for the reporting period. Item 6: Financial Performance 6 - Financial performance for the reporting period. Item 7: Financial Performance 7 - Financial performance for the reporting period. Item 8: Financial Performance 8 - Financial performance for the reporting period. Item 9: Financial Performance 9 - Financial performance for the reporting period. Item 10: Financial Performance 10 - Financial performance for the reporting period. Item 11: Financial Performance 11 - Financial performance for the reporting period. Item 12: Financial Performance 12 - Financial performance for the reporting period.											
Section 6: Risk Management	Item 1: Risk Management 1 - Total risk management for the reporting period. Item 2: Risk Management 2 - Risk management for the reporting period. Item 3: Risk Management 3 - Risk management for the reporting period. Item 4: Risk Management 4 - Risk management for the reporting period. Item 5: Risk Management 5 - Risk management for the reporting period. Item 6: Risk Management 6 - Risk management for the reporting period. Item 7: Risk Management 7 - Risk management for the reporting period. Item 8: Risk Management 8 - Risk management for the reporting period. Item 9: Risk Management 9 - Risk management for the reporting period. Item 10: Risk Management 10 - Risk management for the reporting period. Item 11: Risk Management 11 - Risk management for the reporting period. Item 12: Risk Management 12 - Risk management for the reporting period.											







Lithuania

18/106 / 2024