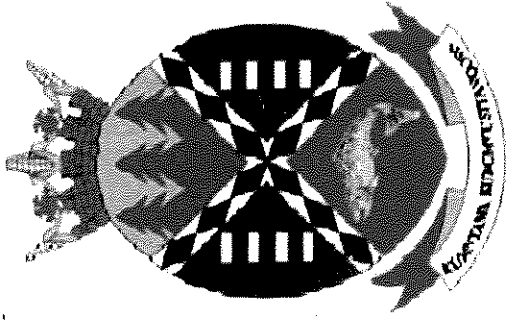




2025/26 FINANCIAL YEAR

EMAKHAZENI LOCAL MUNICIPALITY

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

|            |   |                             |
|------------|---|-----------------------------|
| NAME       | : | JABULANI W SHABANGU         |
| POSITION   | : | MUNICIPAL MANAGER           |
| SUPERVISOR | : | EXECUTIVE MAYOR             |
| PERIOD     | : | 01 JULY 2025 – 30 JUNE 2026 |

| KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT    |                                                                        |                                                                                       |                                                                                  |                  |        |                                                                                         |                           |                                                                                      |                           |                           |                                                          |                                                                |                   |        |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|------------------|--------|-----------------------------------------------------------------------------------------|---------------------------|--------------------------------------------------------------------------------------|---------------------------|---------------------------|----------------------------------------------------------|----------------------------------------------------------------|-------------------|--------|
| STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS |                                                                        |                                                                                       |                                                                                  |                  |        |                                                                                         |                           |                                                                                      |                           |                           |                                                          |                                                                |                   |        |
| No                                                                             | Strategic Priority Area                                                | Strategy                                                                              | KPI                                                                              | 2024/25 Baseline | Budget | Annual Target 2025/26                                                                   | Quarterly Target          |                                                                                      |                           |                           | Outcome                                                  | Evidence                                                       | Accountability    | Weight |
|                                                                                |                                                                        |                                                                                       |                                                                                  |                  |        |                                                                                         | Q1                        | Q2                                                                                   | Q3                        | Q4                        |                                                          |                                                                |                   |        |
| 1                                                                              | Strategic Priority 3: build a capable, ethical and developmental state | Provision of sustainable basic services by upgrading and providing new infrastructure | Number of Sewer Pump Station Refurbished in Siyathuthuka (Old Mandela) (Phase 2) | Phase 1 Complete | MIG    | 1 X Sewer Pump Station Refurbished in Siyathuthuka (Old Mandela) (Phase 2) by June 2026 | 50% Construction progress | 1 X Sewer Pump Station Refurbished in Siyathuthuka (Old Mandela) (Phase 2) completed | None                      | None                      | Improved service delivery in the local government sphere | Progress report and completion certificate                     | Municipal Manager | 3      |
| 2                                                                              | Strategic Priority 3: build a capable, ethical and developmental state | Provision of sustainable basic services by upgrading and providing new infrastructure | Number of Sewer Pump Station Refurbished in Siyathuthuka (Glisa) (Phase 2)       | Phase 1 Complete | MIG    | 1 X Sewer Pump Station Refurbished in Siyathuthuka (Glisa) (Phase 2) by June 2026       | 50% Construction progress | 1 X Sewer Pump Station Refurbished in Siyathuthuka (Old Mandela) (Phase 2) completed | None                      | None                      | Improved service delivery in the local government sphere | Progress report and completion certificate                     | Municipal Manager | 3      |
| 3                                                                              | Strategic Priority 3: build a capable, ethical and developmental state | Provision of sustainable basic services by upgrading and providing new infrastructure | Number of Sewer Pipeline upgraded in Siyathuthuka (Phase 2)                      | Phase 1 Complete | MIG    | 1 X Sewer Pipeline upgrading in Siyathuthuka (Phase 2) by June 2026                     | 50% Construction progress | 1 X Sewer Pipeline upgraded in Siyathuthuka (Phase 2) completed                      | None                      | None                      | Improved service delivery in the local government sphere | Progress report and completion certificate                     | Municipal Manager | 3      |
| 4                                                                              | Strategic Priority 3: build a capable, ethical and developmental state | Provision of sustainable basic services by upgrading and providing new infrastructure | Number of Water Treatment Works upgraded in Dullstroom                           | Designs complete | WSIG   | 1x Water Treatment Works upgraded in Dullstroom by June 2026                            | Appointment of contractor | 25% construction progress                                                            | 35% construction progress | 45% construction progress | Improved service delivery in the local government sphere | Appointment letter, Progress report and completion certificate | Municipal Manager | 3      |

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| KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT   |                                                                        |                                                                                       |                                                                   |                                                                              |        |                                                                                         |                                                         |                                                    |                                                    |                                                    |                                                          |                                       |                   |        |
|-------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------------------------------------|--------|-----------------------------------------------------------------------------------------|---------------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------------|---------------------------------------|-------------------|--------|
| STRATEGIC OBJECTIVE-A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS |                                                                        |                                                                                       |                                                                   |                                                                              |        |                                                                                         |                                                         |                                                    |                                                    |                                                    |                                                          |                                       |                   |        |
| No                                                                            | Strategic Priority Area                                                | Strategy                                                                              | KPI                                                               | 2024/25 Baseline                                                             | Budget | Annual Target 2025/26                                                                   | Quarterly Target                                        |                                                    |                                                    |                                                    | Outcome                                                  | Evidence                              | Accountability    | Weight |
|                                                                               |                                                                        |                                                                                       |                                                                   |                                                                              |        |                                                                                         | Q1                                                      | Q2                                                 | Q3                                                 | Q4                                                 |                                                          |                                       |                   |        |
| 5                                                                             | Strategic Priority 3: build a capable, ethical and developmental state | Provision of sustainable basic services by upgrading and providing new infrastructure | Number of Water Treatment Works upgraded in Machadodorp           | 80% refurbishment progress of Water Treatment Works upgrading in Machadodorp | WSIG   | 1 X Water Treatment Works upgraded in Machadodorp                                       | 1 X Water Treatment Works upgraded in Machadodorp       | None                                               | None                                               | None                                               | Improved service delivery in the local government sphere | Completion certificate                | Municipal Manager | 3      |
| 6                                                                             | Strategic Priority 3: build a capable, ethical and developmental state | Provision of sustainable basic services by upgrading and providing new infrastructure | Reduction of Water distribution loss reports submitted to council | New                                                                          | Opex   | 10% Reduction of Water Distribution losses reports submitted to council by 30 June 2026 | 2,5% reduction of Water distribution losses report      | 2,5% reduction of Water distribution losses report | 2,5% reduction of Water distribution losses report | 2,5% reduction of Water distribution losses report | Improved service delivery in the local government sphere | Quarterly report & council resolution | Municipal Manager | 3      |
| 7                                                                             | Strategic Priority 3: build a capable, ethical and developmental state | Provision of sustainable basic services                                               | Number of water quality sample taken and analysed                 | New                                                                          | Opex   | 456 water samples taken and analyzed by 30 June 2026                                    | 108 water samples taken and analyzed                    | 108 water samples taken and analysed               | 120 water samples taken and analysed               | 120 water samples taken and analysed               | Improved service delivery in the local government sphere | Monthly reports & council resolutions | Municipal Manager | 3      |
| 8                                                                             | Strategic Priority 3: build a capable, ethical and developmental state | Maintenance, reconstruction and upgrading of existing road network                    | Number of roads paved in Siyathuthuka (Mongwe street Phase 3)     | 1x roads paved in Siyathuthuka (Mongwe street Phase 1)                       | MIG    | 1 x roads paved in Siyathuthuka (Mongwe Street Phase 3) by 30 June 2026                 | 1 x roads paved in Siyathuthuka (Mongwe Street Phase 3) | None                                               | None                                               | None                                               | Improved service delivery in the local government sphere | Completion certificate                | Municipal Manager | 3      |
| 9                                                                             | Strategic Priority                                                     | Maintenance,                                                                          | Number of roads                                                   | 40%                                                                          | MDR    | 1 X roads paved in                                                                      | 45%                                                     | 60%                                                | 1 X roads paved                                    | None                                               | Improved                                                 | Progress                              | Municipal         | 3      |

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| KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT    |                                                     |                                                                         |                                                           |                                                                              |        |                                                                           |                                                         |                                                         |                                   |                                                          |                                            |                   |                |        |
|--------------------------------------------------------------------------------|-----------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------------|--------|---------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|-----------------------------------|----------------------------------------------------------|--------------------------------------------|-------------------|----------------|--------|
| STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS |                                                     |                                                                         |                                                           |                                                                              |        |                                                                           |                                                         |                                                         |                                   |                                                          |                                            |                   |                |        |
| No                                                                             | Strategic Priority Area                             | Strategy                                                                | KPI                                                       | 2024/25 Baseline                                                             | Budget | Annual Target 2025/26                                                     | Quarterly Target                                        |                                                         |                                   |                                                          | Outcome                                    | Evidence          | Accountability | Weight |
|                                                                                |                                                     |                                                                         |                                                           |                                                                              |        |                                                                           | Q1                                                      | Q2                                                      | Q3                                | Q4                                                       |                                            |                   |                |        |
| 9                                                                              | 3: build a capable, ethical and developmental state | reconstruction and upgrading of existing road network                   | paved in Emgwenya road (Slahle section)                   | construction progress of Emgwenya road (Slahle section)                      | G      | Emgwenya road (Slahle section) by 30 June 2026                            | construction progress of Emgwenya road (Slahle section) | construction progress of Emgwenya road (Slahle section) | in Emgwenya road (Slahle section) | service delivery in the local government sphere          | report and completion certificate          | Manager           |                |        |
| 10                                                                             | 3: build a capable, ethical and developmental state | Maintenance, reconstruction and upgrading of existing road network      | Area of road potholes patchwork done                      | New Target                                                                   | Opex   | 250m2 road potholes patched by 30 June 2026                               | 80m2                                                    | 70m2                                                    | 50m2                              | Improved service delivery in the local government sphere | Quarterly progress report & pictures       | Municipal Manager | 3              |        |
| 11                                                                             | 3: build a capable, ethical and developmental state | Maintenance, reconstruction and upgrading of existing road network      | Number of kilometres roads bladed                         | New Target                                                                   | Opex   | 65km roads bladed by 30 June 2026                                         | 20km                                                    | 10km                                                    | 10km                              | Improved service delivery in the local government sphere | Quarterly progress report & pictures       | Municipal Manager | 3              |        |
| 12                                                                             | 3: build a capable, ethical and developmental state | Maintenance, reconstruction and upgrading of existing public facilities | Mishack Bhembhe Stadium refurbished in Sakhelwe (Phase 2) | Mishack Bhembhe stadium refurbished in Sakhelwe (Phase 1) (project complete) | MIG    | Mishack Bhembhe stadium refurbished in Sakhelwe (Phase 2) by 30 June 2026 | 25% construction progress                               | 40% construction progress                               | 80% construction progress         | Improved service delivery in the local government sphere | Progress report and completion certificate | Municipal Manager | 3              |        |
| 13                                                                             | 3: build a                                          | Provision of sustainable                                                | Electrification of 100 houses in                          | New Target                                                                   | INEP   | 100 X Gugulethu houses                                                    | Appointment of service                                  | 30% construction                                        | 60% construction                  | Improved service                                         | Appointment letters,                       | Municipal         | 3              |        |

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

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

| No | Strategic Priority Area                                          | Strategy                                                                              | KPI                                                                       | 2024/25 Baseline                          | Budget | Annual Target 2025/26                                                                         | Quarterly Target                                         |                                                          |                                                          |                                                          | Outcome                                                  | Evidence                                                        | Accountability    | Weight |
|----|------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------|-------------------------------------------|--------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------|-------------------|--------|
|    |                                                                  |                                                                                       |                                                                           |                                           |        |                                                                                               | Q1                                                       | Q2                                                       | Q3                                                       | Q4                                                       |                                                          |                                                                 |                   |        |
|    | capable, ethical and developmental                               | basic services by upgrading and providing new infrastructure                          | Gugulethu                                                                 |                                           |        | electrified by June 2026                                                                      | providers                                                | progress                                                 | progress                                                 | u houses electrified                                     | delivery in the local government sphere                  | Progress report and completion certificate                      | Manager           |        |
| 14 | Strategic Priority 3: build a capable, ethical and developmental | Provision of sustainable basic services by upgrading and providing new infrastructure | Number of Siyathuthuka 11kV Switching Station upgraded phase 1            | New Target                                | INEP   | 1 X Siyathuthuka 11kV Switching Station upgraded phase 1 by 30 June 2026                      | Appointment of service providers                         | 30% construction progress                                | 60% construction progress                                | 1 X Siyathuthuka 11kV Switching Station upgraded phase 1 | Improved service delivery in the local government sphere | Appointment letters, Progress report and completion certificate | Municipal Manager | 3      |
| 15 | Strategic Priority 3: build a capable, ethical and developmental | Provision of sustainable basic services by upgrading and providing new infrastructure | Number of Energy efficient streetlights and highmast lights retrofitted   | New Target                                | EEDS M | 194 x Street lights and 26 x highmast lights retrofitted by 30 June 2026                      | Appointment of service providers                         | 30% construction progress                                | 60% construction progress                                | -                                                        | Improved service delivery in the local government sphere | Appointment letters, Progress report and completion certificate | Municipal Manager | 3      |
| 16 | Strategic Priority 3: build a capable, ethical and developmental | Provision of sustainable basic services by upgrading and providing new infrastructure | Reduction of Electricity distribution losses reports submitted to Council |                                           | Opex   | 10% Reduction of Electricity Distribution losses reports submitted to council by 30 June 2026 | 2,5% Reduction of electricity distribution losses report | 2,5% Reduction of electricity distribution losses report | 2,5% Reduction of electricity distribution losses report | 2,5% Reduction of electricity distribution losses report | Improved service delivery in the local government sphere | Quarterly report & council resolution                           | Municipal Manager | 3      |
| 17 | Strategic Priority 3: build a capable, ethical and               | Provision of sustainable basic services                                               | Number of Street lights inspected and maintained                          | 20 Street lights inspected and maintained | Opex   | 20 street lights inspected and maintained by 30 June 2026                                     | 5                                                        | 5                                                        | 5                                                        | 5                                                        | Improved service delivery in the local                   | Quarterly progress report &                                     | Municipal Manager | 3      |

| KEY PERFORMANCE AREA: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT    |                                                                  |                                           |                                                                              |                                              |        |                                                                                       |                  |    |    |    |                                                          |                                              |                   |        |
|--------------------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------------|----------------------------------------------|--------|---------------------------------------------------------------------------------------|------------------|----|----|----|----------------------------------------------------------|----------------------------------------------|-------------------|--------|
| STRATEGIC OBJECTIVE- A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS |                                                                  |                                           |                                                                              |                                              |        |                                                                                       |                  |    |    |    |                                                          |                                              |                   |        |
| No                                                                             | Strategic Priority Area                                          | Strategy                                  | KPI                                                                          | 2024/25 Baseline                             | Budget | Annual Target 2025/26                                                                 | Quarterly Target |    |    |    | Outcome                                                  | Evidence                                     | Accountability    | Weight |
|                                                                                |                                                                  |                                           |                                                                              |                                              |        |                                                                                       | Q1               | Q2 | Q3 | Q4 |                                                          |                                              |                   |        |
|                                                                                | developmental                                                    |                                           |                                                                              |                                              |        |                                                                                       |                  |    |    |    | government sphere                                        | pictures                                     |                   |        |
| 18                                                                             | Strategic Priority 3: build a capable, ethical and developmental | Provision of sustainable basic services   | Number of High mast lights inspected and maintained                          | 12 High mast lights inspected and maintained | Opex   | 12 High mast lights inspected and maintained by 30 June 2026                          | 3                | 3  | 3  | 3  | Improved service delivery in the local government sphere | Quarterly progress report & pictures         | Municipal Manager | 3      |
| 19                                                                             | Strategic Priority 3: build a capable, ethical and developmental | Ensure a clean and healthy environment    | Number of reports on illegal dumping sites identified and cleaned            | 4 reports on illegal dumping submitted       | Opex   | 4 x reports on illegal dumping sites identified and cleaned by 30 June 2026           | 1                | 1  | 1  | 1  | Improved service delivery in the local government sphere | Report with pictures                         | Municipal Manager | 3      |
| 20                                                                             | Strategic Priority 3: build a capable, ethical and developmental | Ensure a clean environment around the ELM | Number of cleaning campaigns conducted within Emakhazeni Local Municipality. | 2 reports on cleaning campaigns submitted    | Opex   | 4 x cleaning campaigns conducted within Emakhazeni Local Municipality by 30 June 2026 | 1                | 1  | 1  | 1  | Improved service delivery in the local government sphere | Attendance Register and Report with pictures | Municipal Manager | 3      |

**KEY PERFORMANCE AREA: LOCAL ECONOMIC DEVELOPMENT**

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

| No | Strategic Priority Area                                                | Strategy                                                                              | KPI                                                                              | 2024/25 Baseline                       | Budget     | Annual Target 2025/26                                                                   | Quarterly Target          |                                                                                      |      |      | Outcome                                                                                                          | Evidence                                   | Accountability    | Weight |
|----|------------------------------------------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|----------------------------------------|------------|-----------------------------------------------------------------------------------------|---------------------------|--------------------------------------------------------------------------------------|------|------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-------------------|--------|
|    |                                                                        |                                                                                       |                                                                                  |                                        |            |                                                                                         | Q1                        | Q2                                                                                   | Q3   | Q4   |                                                                                                                  |                                            |                   |        |
| 21 | Strategic Priority 3: build a capable, ethical and developmental state | Provision of sustainable basic services by upgrading and providing new infrastructure | Number of Sewer Pump Station Refurbished in Siyathuthuka (Old Mandela) (Phase 2) | Phase 1 Complete                       | MIG        | 1 X Sewer Pump Station Refurbished in Siyathuthuka (Old Mandela) (Phase 2) by June 2026 | 50% Construction progress | 1 X Sewer Pump Station Refurbished in Siyathuthuka (Old Mandela) (Phase 2) completed | None | None | Improved service delivery in the local government sphere                                                         | Progress report and completion certificate | Municipal Manager | 3      |
| 22 | Strategic Priority 1: Drive Inclusive Growth and Job Creation          | To create job opportunities through EPWP programmes                                   | Number of EPWP job opportunities created                                         | 65 job opportunities created           | R2 178 000 | 65 x Job opportunities created by 30 June 2026                                          | 65                        | -                                                                                    | -    | -    | Increased employment and work opportunities ;                                                                    | Appointment letters                        | Municipal Manager | 2      |
| 23 | Strategic Priority 1: Drive Inclusive Growth and Job Creation          | 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 2026                         | -                         | -                                                                                    | -    | 1    | Supportive and sustainable economic policy environment                                                           | Council resolution                         | Municipal Manager | 2      |
| 24 | Strategic Priority 1: Drive Inclusive Growth and Job Creation          | Ensuring the functionality of the LED Forum and the creation of the annual calendar   | Number of LED Forum meetings held                                                | 4 LED Forums held                      | Opex       | 4 x LED Forum meetings held by 30 June 2026                                             | 1                         | 1                                                                                    | 1    | 1    | Economic transformation and equitable inclusion of women, youth and persons with disabilities for a just society | Attendance registers & Minutes             | Municipal Manager | 2      |

**KEY PERFORMANCE AREA: FINANCIAL VIABILITY**

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

| No | Strategic Priority Area                                                      | Strategy                                                           | KPI                                                                             | 2024/25 Baseline                                                                          | Budget | Annual Target 2025/26                                                                     | Quarterly Target |     |     |      | Outcome                                                   | Evidence                                              | Accountability    | Weight |
|----|------------------------------------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|--------|-------------------------------------------------------------------------------------------|------------------|-----|-----|------|-----------------------------------------------------------|-------------------------------------------------------|-------------------|--------|
|    |                                                                              |                                                                    |                                                                                 |                                                                                           |        |                                                                                           | Q1               | Q2  | Q3  | Q4   |                                                           |                                                       |                   |        |
| 25 | Strategic Priority 3: Build a capable state, ethical and developmental state | To establish and implement effective financial management systems. | Percentage progress towards resolving Audit findings listed on the action plan. | 100% progress towards resolving Audit findings listed on the action plan by 30 June 2025. | Opex   | 100% progress towards resolving Audit findings listed on the action plan by 30 June 2026. | -                | -   | 50% | 100% | An ethical, capable and professional public service.      | Action Plan, progress report & AG management report.  | Municipal Manager | 2      |
| 27 | Strategic Priority 3: Build a capable state, ethical and developmental state | To establish and implement effective financial management systems  | Number of Final Budgets approved by Council                                     | One approved budget was adopted by Council in May 2025                                    | Opex   | 1 x Final Budget approved by Council by 30 May 2026.                                      | -                | -   | -   | 1    | An ethical, capable and professional public service.      | Council resolution                                    | Municipal Manager | 2      |
| 28 | Strategic Priority 3: Build a capable state, ethical and developmental state | To establish and implement effective financial management systems  | Percentage collection rate attained                                             | 80% collection rate attained.                                                             | Opex   | 80% Collection rate attained by 30 June 2026                                              | 80%              | 80% | 80% | 80%  | Improved service delivery in the local government sphere. | Monthly revenue report indicating 80% collection rate | Municipal Manager | 2      |
| 29 | Strategic Priority 3: Build a capable state, ethical and developmental state | To provide timely and relevant financial                           | Annual Financial Statements (AFS) submitted to                                  | 2024/25 AFS were submitted to Auditor General                                             | Opex   | 1 x Annual Financial Statements (AFS) submitted to                                        | 1                | -   | -   | -    | An ethical, capable and professional                      | Annual financial statement & Acknowledg               | Municipal Manager | 2      |

**KEY PERFORMANCE AREA: FINANCIAL VIABILITY**

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

| No | Strategic Priority Area                                                      | Strategy                                                           | KPI                                                                                                   | 2024/25 Baseline                                                                      | Budget | Annual Target 2025/26                                                                            | Quarterly Target |    |    |    | Outcome                                                             | Evidence                                                                                 | Accountability    | Weight |
|----|------------------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------|--------------------------------------------------------------------------------------------------|------------------|----|----|----|---------------------------------------------------------------------|------------------------------------------------------------------------------------------|-------------------|--------|
|    |                                                                              |                                                                    |                                                                                                       |                                                                                       |        |                                                                                                  | Q1               | Q2 | Q3 | Q4 |                                                                     |                                                                                          |                   |        |
|    | and developmental state                                                      | management reports to all stakeholders.                            | Auditor General on or before 31 August.                                                               |                                                                                       |        | Auditor General on or before the 31st of August 2025                                             |                  |    |    |    | l public service.                                                   | ment of receipts                                                                         |                   |        |
| 30 | Strategic Priority 3: Build a capable state, ethical and developmental state | To establish and implement effective financial management systems  | Number of monthly billing reports submitted to Council                                                | 12 x monthly billing reports submitted to Council by 30 June 2025.                    | Opex   | 12 x monthly billing reports submitted to Council by 30 June 2026.                               | 3                | 3  | 3  | 3  | An ethical, capable and professional public service.                | Billing report                                                                           | Municipal Manager | 2      |
| 31 | Strategic Priority 3: Build a capable state, ethical and developmental state | To establish and implement effective financial management systems  | Number of supplementary valuation rolls developed                                                     | One supplementary valuation Roll                                                      | Opex   | 1 x Supplementary Valuation developed by 30 June 2026.                                           | -                | -  | -  | 1  | Improved service delivery in the local government sphere.           | Supplementary Valuation Roll                                                             | Municipal Manager | 2      |
| 32 | Strategic Priority 3: Build a capable state, ethical and developmental state | To establish and implement effective financial management systems. | Number of Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports submitted to | 12 x Unauthorised, Irregular, Fruitless and wasteful expenditure reports submitted to | Opex   | 12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports submitted to | 3                | 3  | 3  | 3  | Combat priority offences (economic, organised crime and corruption) | Unauthorised, Irregular, Fruitless and wasteful expenditure reports & Council resolution | Municipal Manager | 2      |

| KEY PERFORMANCE AREA: FINANCIAL VIABILITY                                      |                                                                              |                                                                    |                                                                                                                                      |                                                                                                                                                 |        |                                                                                                                                                 |                  |     |     |      |                                                                                                                 |                                                                                           |                   |        |
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| STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS |                                                                              |                                                                    |                                                                                                                                      |                                                                                                                                                 |        |                                                                                                                                                 |                  |     |     |      |                                                                                                                 |                                                                                           |                   |        |
| No                                                                             | Strategic Priority Area                                                      | Strategy                                                           | KPI                                                                                                                                  | 2024/25 Baseline                                                                                                                                | Budget | Annual Target 2025/26                                                                                                                           | Quarterly Target |     |     |      | Outcome                                                                                                         | Evidence                                                                                  | Accountability    | Weight |
|                                                                                |                                                                              |                                                                    |                                                                                                                                      |                                                                                                                                                 |        |                                                                                                                                                 | Q1               | Q2  | Q3  | Q4   |                                                                                                                 |                                                                                           |                   |        |
|                                                                                |                                                                              |                                                                    | Council with no non-compliance.                                                                                                      | Council                                                                                                                                         |        | Council with no non-compliance by 30 June 2025.                                                                                                 |                  |     |     |      |                                                                                                                 |                                                                                           |                   |        |
| 33                                                                             | Strategic Priority 3: Build a capable state, ethical and developmental state | To establish and implement effective financial management systems. | Number of Unauthorized, Irregular, Fruitless and wasteful expenditure prevention reports with supporting evidence submitted to MPAC. | 12 x Unauthorized, Irregular, Fruitless and wasteful expenditure prevention reports with supporting evidence submitted to MPAC by 30 June 2025. | Opex   | 12 x Unauthorized, Irregular, Fruitless and wasteful expenditure prevention reports with supporting evidence submitted to MPAC by 30 June 2026. | 3                | 3   | 3   | 3    | Combat priority offences (economic, organised crime and corruption)                                             | Unauthorized, Irregular, Fruitless and wasteful expenditure reports & Proof of submission | Municipal Manager | 2      |
| 34                                                                             | Strategic Priority 3: Build a capable, ethical and developmental state.      | To establish and implement effective financial management systems. | % spent on FMG                                                                                                                       | 100% Spending                                                                                                                                   | Opex   | 100% expenditure on FMG by 30 June 2026                                                                                                         | 25%              | 50% | 75% | 100% | Improved service delivery in the local government sphere as well as an ethical, capable and professional public | Expenditure report                                                                        | Municipal Manager | 2      |

**KEY PERFORMANCE AREA: FINANCIAL VIABILITY**

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

| No | Strategic Priority Area                                       | Strategy                                                          | KPI                                     | 2024/25 Baseline                 | Budget | Annual Target 2025/26                                                      | Quarterly Target |    |    |    | Outcome                                                    | Evidence                             | Accountability    | Weight |
|----|---------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------|----------------------------------|--------|----------------------------------------------------------------------------|------------------|----|----|----|------------------------------------------------------------|--------------------------------------|-------------------|--------|
|    |                                                               |                                                                   |                                         |                                  |        |                                                                            | Q1               | Q2 | Q3 | Q4 |                                                            |                                      |                   |        |
| 35 | Strategic Priority 1: Drive inclusive growth and job creation | To establish and implement effective financial management systems | Number of asset verifications conducted | 4 X Asset verification conducted | Open   | 4 x asset verifications conducted and submitted to Council by 30 June 2026 | 1                | 1  | 1  | 1  | Increase infrastructure investment, access and efficiency. | Quarterly Assets verification report | Municipal Manager | 2      |

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

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

| No | Strategic Priority Area                                                 | Strategy                                                | KPI                                                                                                                | 2024/25 Baseline                                                               | Budget     | Annual Target 2025/26                                                                                                            | Quarterly Target |    |    |    | Outcome                                              | Evidence                                        | Accountability    | Weight |
|----|-------------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------|------------------|----|----|----|------------------------------------------------------|-------------------------------------------------|-------------------|--------|
|    |                                                                         |                                                         |                                                                                                                    |                                                                                |            |                                                                                                                                  | Q1               | Q2 | Q3 | Q4 |                                                      |                                                 |                   |        |
| 36 | Strategic Priority 3: Build a capable, ethical and developmental state. | By facilitating 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 | R1 000 000 | 1 x Reports on Emakhazeni local Municipality external bursary funding for registrations submitted to the Council by 30 June 2026 | -                | -  | 1  | -  | An ethical, capable and professional public service; | Report with Registers of submitted applications | Municipal Manager | 2      |

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

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

| No | Strategic Priority Area                                                 | Strategy                                                                                                                                                      | KPI                                              | 2024/25 Baseline                          | Budget | Annual Target 2025/26                                     | Quarterly Target |    |    |    | Outcome                                                                         | Evidence                                     | Accountability    | Weight |
|----|-------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------------------------------|--------|-----------------------------------------------------------|------------------|----|----|----|---------------------------------------------------------------------------------|----------------------------------------------|-------------------|--------|
|    |                                                                         |                                                                                                                                                               |                                                  |                                           |        |                                                           | Q1               | Q2 | Q3 | Q4 |                                                                                 |                                              |                   |        |
| 37 | Strategic Priority 3: Build a capable, ethical and developmental state. | Working together with Departments, NGOs and Social partners, to ensure access to quality education, skills development and fight social ills                  | Number of Special Programmes workshops conducted | 4 x Special Programmes workshop conducted | Opex   | 4 x Special Programmes workshop conducted by 30 June 2026 | 1                | 1  | 1  | 1  | An inclusive social protection system that addresses all areas of vulnerability | Report with pictures and attendance register | Municipal Manager | 2      |
| 38 | Strategic Priority 3: Build a capable, ethical and developmental state. | Develop, review and implement ICT Governance Framework, policies, strategic plans, succession plan and User Access Control Management Standards & Procedures. | Number of reviews of the Disaster Recovery Plan  | Review of the Disaster Recovery Plan      | Opex   | 1 x Review of the Disaster Recovery Plan by 30 June 2026  | -                | -  | -  | 1  | Secured cyber space                                                             | Council Resolution                           | Municipal Manager | 3      |

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

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

| No | Strategic Priority Area                                                 | Strategy                                                         | KPI                                                                                                    | 2024/25 Baseline                     | Budget | Annual Target 2025/26                                                                                            | Quarterly Target |    |    |    | Outcome                                                | Evidence                                        | Accountability    | Weight |
|----|-------------------------------------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------|--------|------------------------------------------------------------------------------------------------------------------|------------------|----|----|----|--------------------------------------------------------|-------------------------------------------------|-------------------|--------|
|    |                                                                         |                                                                  |                                                                                                        |                                      |        |                                                                                                                  | Q1               | Q2 | Q3 | Q4 |                                                        |                                                 |                   |        |
| 39 | Strategic Priority 3: Build a capable, ethical and developmental state. | Convene ICT Steering Committee meetings                          | Number of ICT Steering Committee meetings held                                                         | ICT Steering Committee meetings held | Opex   | 4 x ICT Steering Committee meetings held by 30 June 2026                                                         | 1                | 1  | 1  | 1  | Digital transformation across the state;               | Council Resolution                              | Municipal Manager | 3      |
| 40 | Strategic Priority 3: Build a capable, ethical and developmental state. | Development of the Municipal intranet service                    | Municipal intranet service developed                                                                   | New Target                           | Opex   | 1 x Municipal intranet service developed by 30 June 2026                                                         | -                | -  | -  | 1  | Digital transformation across the state;               | Functional Intranet                             | Municipal Manager | 3      |
| 41 | Strategic Priority 3: Build a capable, ethical and developmental state. | Inculcate a culture of performance management in the institution | SDBIP approved by Executive Mayor within 28 days after approval of the Budget                          | 2024/25 SDBIP was approved           | Opex   | 1 x SDBIP approved by Executive Mayor within 28 days after approval of the Budget by 30 June 2026                | 1                | -  | -  | -  | Improved governance and performance of public entities | Approved 2025/2026 SDBIP                        | Municipal Manager | 3      |
| 42 | Strategic Priority 3: Build a capable, ethical and developmental state. | Inculcate a culture of performance management in the institution | Number of performance reports submitted to Council not later than 30 days after the end of the quarter | 4 x performance reports submitted    | Opex   | 4 x Performance reports submitted to Council not later than 30 days after the end of the quarter by 30 June 2026 | 1                | 1  | 1  | 1  | Improved governance and performance of public entities | 4 x Performance reports and Council Resolutions | Municipal Manager | 3      |

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

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

| No | Strategic Priority Area                                                 | Strategy                                                                             | KPI                                                                                                 | 2024/25 Baseline                                 | Budget | Annual Target 2025/26                                                                                            | Quarterly Target |    |    |    | Outcome                                                | Evidence                                           | Accountability    | Weight |
|----|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------------------------------------------|--------|------------------------------------------------------------------------------------------------------------------|------------------|----|----|----|--------------------------------------------------------|----------------------------------------------------|-------------------|--------|
|    |                                                                         |                                                                                      |                                                                                                     |                                                  |        |                                                                                                                  | Q1               | Q2 | Q3 | Q4 |                                                        |                                                    |                   |        |
| 43 | Strategic Priority 3: Build a capable, ethical and developmental state. | Inculcate a culture of performance management in the institution                     | Number of performance reports submitted to MPAC not later than 30 days after the end of the quarter | 4 x performance reports submitted                | Open   | 4 x Performance reports submitted to MPAC not later than 30 days after the end of the quarter by 30 June 2026    | 1                | 1  | 1  | 1  | Improved governance and performance of public entities | 4 x Performance reports and Council Resolutions    | Municipal Manager | 3      |
| 44 | Strategic Priority 3: Build a capable, ethical and developmental state. | Inculcate a culture of performance management in the institution                     | Number of Mid-Year Performance assessments conducted                                                | Mid-Year performance assessments conducted       | Open   | 1 x Mid-Year Performance assessment conducted by 30 June 2026                                                    | -                | -  | -  | 1  | Improved governance and performance of public entities | Report & Proof of submission                       | Municipal Manager | 3      |
| 45 | Strategic Priority 3: Build a capable, ethical and developmental state. | To review the Risk Management Enabling Documents                                     | Number of Risk registers reviewed                                                                   | 6 Risk Registers were reviewed in 2024/25        | Open   | 6 x Risk registers reviewed by 30 June 2026                                                                      | 5                | -  | -  | 1  | Improved governance and performance of public entities | Council resolutions                                | Municipal Manager | 3      |
| 46 | Strategic Priority 3: Build a capable, ethical and developmental state. | To conduct risk assessment workshops with the aim of minimizing organizational risks | Number of Risk action plans implemented to address Identified Strategic and Operational Risk        | mitigation measures were implemented for 2024/25 | Open   | 11 x Risk action plans resolved to address Strategic and Operational Risk Identified per quarter by 30 June 2026 | 5                | 2  | 2  | 2  | An ethical, capable and professional public service    | Progress report on implemented mitigating measures | Municipal Manager | 3      |

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

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

| No | Strategic Priority Area                                                | Strategy                                                     | KPI                                                               | 2024/25 Baseline                                           | Budget | Annual Target 2025/26                                          | Quarterly Target |    |    |    | Outcome                                             | Evidence                     | Accountability    | Weight |
|----|------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------------------|--------|----------------------------------------------------------------|------------------|----|----|----|-----------------------------------------------------|------------------------------|-------------------|--------|
|    |                                                                        |                                                              |                                                                   |                                                            |        |                                                                | Q1               | Q2 | Q3 | Q4 |                                                     |                              |                   |        |
| 47 | Strategic priority 3: Build a Capable, Ethical and Developmental State | Develop a risk based three year rolling plan and annual plan | Internal Audit Plan approved by the Audit Committee               | An Internal Audit Plan was approved by the Audit Committee | Opex   | 1 x Internal Audit Plan approved by 30 <sup>th</sup> June 2026 | 1                | -  | -  | -  | An ethical, capable and professional public service | Audit Committee resolution   | Municipal Manager | 3      |
| 48 | Strategic priority 3: Build a Capable, Ethical and Developmental State | Implementation of the approved internal audit plan           | Number of audits conducted and submitted to the Municipal Manager | 13 audits conducted                                        | Opex   | 15 x Audits to be conducted by the 30 <sup>th</sup> June 2026  | 4                | 5  | 2  | 4  | An ethical, capable and professional public service | Final Internal Audit Reports | Municipal Manager | 3      |

**KEY PERFORMANCE AREA: INSTITUTIONAL TRANSFORMATION AND ORGANIZATIONAL DEVELOPMENT**

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

| No | Strategic Priority Area                                                 | Strategy                                               | KPI                                        | 2024/25 Baseline                                                                                              | Budget | Annual Target 2025/26                                                                                               | Quarterly Target |    |    |    | Outcome                                              | Evidence                                               | Accountability    | Weight |
|----|-------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------|--------|---------------------------------------------------------------------------------------------------------------------|------------------|----|----|----|------------------------------------------------------|--------------------------------------------------------|-------------------|--------|
|    |                                                                         |                                                        |                                            |                                                                                                               |        |                                                                                                                     | Q1               | Q2 | Q3 | Q4 |                                                      |                                                        |                   |        |
| 49 | Strategic Priority 3: Build a capable, ethical and developmental state. | Development and review of the Organizational Structure | Number of Organizational Structure reviews | 1 x review and submission of Organizational Structure (aligned to the IDP and Budget) to Council for approval | Opex   | 1 x review and submission of Organizational Structure (aligned to the IDP and Budget) to Council for approval by 30 | -                | -  | -  | 1  | An ethical, capable and professional public service; | Council resolution and signed organizational structure | Municipal Manager | 3      |

**KEY PERFORMANCE AREA: INSTITUTIONAL TRANSFORMATION AND ORGANIZATIONAL DEVELOPMENT**

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

| No | Strategic Priority Area                                                 | Strategy                                                                | KPI                                     | 2024/25 Baseline              | Budget | Annual Target 2025/26                             | Quarterly Target |    |    |    | Outcome                                              | Evidence                               | Accountability    | Weight |
|----|-------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------|-------------------------------|--------|---------------------------------------------------|------------------|----|----|----|------------------------------------------------------|----------------------------------------|-------------------|--------|
|    |                                                                         |                                                                         |                                         |                               |        |                                                   | Q1               | Q2 | Q3 | Q4 |                                                      |                                        |                   |        |
|    |                                                                         |                                                                         |                                         | approval                      |        | June 2026                                         |                  |    |    |    |                                                      |                                        |                   |        |
| 50 | Strategic Priority 3: Build a capable, ethical and developmental state. | Training of municipal officials including Councilors and the unemployed | Number of training programmes conducted | Training programmes conducted | Opex   | 6 x training programmes conducted by 30 June 2026 | 2                | 1  | 2  | 1  | An ethical, capable and professional public service; | Training report & Attendance registers | Municipal Manager | 2      |

**KEY PERFORMANCE AREA: SPATIAL RATIONALE**

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

| No | Strategic Priority Area                                                 | Strategy                                                                                     | KPI                                                                                            | 2024/25 Baseline    | Budget | Annual Target 2025/26                                                                                              | Quarterly Target |    |    |    | Outcome                                   | Evidence                                          | Accountability    | Weight |
|----|-------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|---------------------|--------|--------------------------------------------------------------------------------------------------------------------|------------------|----|----|----|-------------------------------------------|---------------------------------------------------|-------------------|--------|
|    |                                                                         |                                                                                              |                                                                                                |                     |        |                                                                                                                    | Q1               | Q2 | Q3 | Q4 |                                           |                                                   |                   |        |
| 51 | Strategic priority 2: reduce poverty and tackle the high cost of living | Conduct inspections in all built environment within ELM in terms of NHBRC and NBR standards. | Number of reports on inspections of compliance with NHBRC & NBR standards submitted to Council | 4 reports submitted | Opex   | 4 x Quarterly reports on inspections of compliance with NHBRC & NBR standards submitted to Council by 30 June 2026 | 1                | 1  | 1  | 1  | Reduced poverty and improved livelihoods; | Quarterly Inspection reports & Council resolution | Municipal Manager | 3      |

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KEY PERFORMANCE AREA: SPATIAL RATIONALE

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

| No | Strategic Priority Area                                                 | Strategy                     | KPI                                       | 2024/25 Baseline                        | Budget | Annual Target 2025/26                                   | Quarterly Target |      |      |      | Outcome                                   | Evidence                                                                | Accountability    | Weight |
|----|-------------------------------------------------------------------------|------------------------------|-------------------------------------------|-----------------------------------------|--------|---------------------------------------------------------|------------------|------|------|------|-------------------------------------------|-------------------------------------------------------------------------|-------------------|--------|
|    |                                                                         |                              |                                           |                                         |        |                                                         | Q1               | Q2   | Q3   | Q4   |                                           |                                                                         |                   |        |
| 52 | Strategic priority 2: reduce poverty and tackle the high cost of living | Assessment of building plans | % of building plans received and assessed | 100% building plans received & assessed | Opex   | 100% building plans received & assessed by 30 June 2026 | 100%             | 100% | 100% | 100% | Reduced poverty and improved livelihoods; | Submission register, Proof of payment, Approval and Disapproval letters | Municipal Manager | 2      |

MUNICIPAL MANAGER: 

EXECUTIVE MAYOR: 

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