

EMAKHAZENI LOCAL MUNICIPALITY



SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

2026/27 FINANCIAL YEAR

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1. EXECUTIVE SUMMARY

The Emakhazeni Local Municipality presents its 2026/27 Service Delivery and Budget Implementation Plan (SDBIP) which gives effect to the newly developed adjusted budget that was adopted by Council on the 28th May 2026. 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 Entokozweni)
- Community Libraries

2. PURPOSE OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The purpose of SDBIP is to:

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

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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 2026/2027 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 stormwater 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	10. Culture, Sports and Recreation 11. Youth Development 12. Health, HIV and AIDS, Transversal and Special programmes
	To encourage the involvement of communities and community organizations in the matters of local government	13. Education 14. Inter-Governmental Relations 15. Customer Care 16. Information Communication Technology
	To add value to the operations of the municipality in relation to technological systems, internal control, risk management and governance processes	17. Communications, Stakeholder Engagement 18. Performance Management 19. Risk Management

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		20. Auditing
Institutional Transformation and Organizational 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

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5. BUDGET AND SDBIP

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

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

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

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

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

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

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

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

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7. ROLE OF THE ACCOUNTING OFFICER IN RESPECT OF SDBIP

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

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

8. REPORTING ON THE SDBIP

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

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

8.1 MONTHLY REPORTING

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

Reporting must include the following:

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

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

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

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8.2 QUARTERLY REPORTING

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

8.3 MID-YEAR REPORTING

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

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

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

8.4 PERFORMANCE REPORTING

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

8.4.1 The performance of the municipality and of each external service provided during that financial year.

8.4.2 A comparison of the performance referred to in the above paragraph with targets set for and performances in the previous financial year; and

8.4.3 Measures to be taken to improve performance

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

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8.5 ANNUAL REPORTING

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

8.6 OVERSIGHT REPORTING

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

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

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

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

9 KEY COMPONENTS OF THE 2026/27 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.

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10. MONTHLY PROJECTS OF REVENUE AND EXPENDITURE

R thousand	Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure	
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year
Revenue			7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	7,593	31,110	99,319
Exchange Revenue			1,898	1,898	1,898	1,898	1,898	1,898	1,898	1,898	1,898	1,898	1,898	1,898	22,778	23,530
Service charges - Electricity			1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	15,171	16,174
Service charges - Waste Water Management			1,101	1,101	1,101	1,101	1,101	1,101	1,101	1,101	1,101	1,101	1,101	1,101	13,214	13,650
Service charges - Waste Management			52	52	52	52	52	52	52	52	52	52	52	52	625	645
Sale of Goods and Rendering of Services																
Agency services																
Interest																
Interest earned from Receivables			1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	1,486	17,834	18,423
Interest earned from Current and Non Current Assets			201	201	201	201	201	201	201	201	201	201	201	201	2,408	2,487
Dividends																
Rent on Land																
Rental from Fixed Assets			47	47	47	47	47	47	47	47	47	47	47	47	564	582
Licence and permits			1	1	1	1	1	1	1	1	1	1	1	1	17	18
Special rating levies																
Construction Contract Revenue																
Development Charges																
Operational Revenue																
Non-Exchange Revenue																
Property rates			10,028	10,028	10,028	10,028	10,028	10,028	10,028	10,028	10,028	10,028	10,028	10,028	120,33	124,239
Surcharges and Taxes			14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	177,92	183,800
Fines, penalties and forfeits			8,496	8,496	8,496	8,496	8,496	8,496	8,496	8,496	8,496	8,496	8,496	8,496	101,95	107,369
Licences or permits			1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	19,191	19,824
Transfer and subsidies - Operational																
Interest			996	996	996	996	996	996	996	996	996	996	996	996	11,955	11,955
Fuel Levy																
Operational Revenue																
Gains on disposal of Fixed and Intangible Assets																
Other Gains																
Discontinued Operations																
Total Revenue (excluding capital transfers and Expenditure)			48,605	48,605	48,605	48,605	48,605	48,605	48,605	48,605	48,605	48,605	48,605	48,605	585,26	621,765
Expenditure			12,134	12,134	12,134	12,134	12,134	12,134	12,134	12,134	12,134	12,134	12,134	12,134	145,81	152,528
Employee related costs			751	751	751	751	751	751	751	751	751	751	751	751	9,011	9,259
Remuneration of councillors			9,802	9,802	9,802	9,802	9,802	9,802	9,802	9,802	9,802	9,802	9,802	9,802	117,62	127,925
Bulk purchases - electricity			1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	12,832	13,255
Inventory consumed			9,442	9,442	9,442	9,442	9,442	9,442	9,442	9,442	9,442	9,442	9,442	9,442	113,31	117,049
Debt impairment			5,865	5,865	5,865	5,865	5,865	5,865	5,865	5,865	5,865	5,865	5,865	5,865	70,374	72,697
Depreciation, amortisation and impairment			1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	15,840	16,363
Interest, Dividends and Rent on Land			4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	4,139	49,672	51,311
Contracted services																
Transfers and subsidies																
Irrecoverable debts written off			3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	37,924	39,176
Operational costs			3,163	3,163	3,163	3,163	3,163	3,163	3,163	3,163	3,163	3,163	3,163	3,163	37,961	39,214
Disposal of Fixed and Intangible Assets			3,154	3,154	3,154	3,154	3,154	3,154	3,154	3,154	3,154	3,154	3,154	3,154	37,852	39,214
Other Losses			557	557	557	557	557	557	557	557	557	557	557	557	6,683	6,998
Total Expenditure			54,558	54,558	54,558	54,558	54,558	54,558	54,558	54,558	54,558	54,558	54,558	54,558	654,89	674,814
Surplus/(Deficit)			(4,952)	(4,952)	(4,952)	(4,952)	(4,952)	(4,952)	(4,952)	(4,952)	(4,952)	(4,952)	(4,952)	(4,952)	(69,428)	(23,170)
Transfers and subsidies - capital (monetary allocations)			8,081	8,081	8,081	8,081	8,081	8,081	8,081	8,081	8,081	8,081	8,081	8,081	96,969	100,342
Transfers and subsidies - capital (in-kind)																
Surplus/(Deficit) after capital transfers & contributions			3,128	3,128	3,128	3,128	3,128	3,128	3,128	3,128	3,128	3,128	3,128	3,128	37,540	37,172
Income Tax																
Surplus/(Deficit) after Income tax			3,128	3,128	3,128	3,128	3,128	3,128	3,128	3,128	3,128	3,128	3,128	3,128	37,540	37,172

Community and public safety	3,753	3,753,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	45,032	46,893	46,833
Community and social services	430	430	430	430	430	430	430	430	430	5,156	5,394	5,643
Sport and recreation	900	900	900	900	900	900	900	900	900	10,806	11,312	11,841
Public safety	2,423	2,423,423	2,423	2,423	2,423	2,423	2,423	2,423	2,423	29,071	30,186	31,349
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	3,374	3,374,374	3,374	3,374	3,374	3,374	3,374	3,374	3,374	40,491	42,210	43,988
Planning and development	1,428	1,428,1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	17,137	17,831	18,545
Road transport	1,946	1,946,1,946	1,946	1,946	1,946	1,946	1,946	1,946	1,946	23,355	24,379	25,443
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	17,378	17,378	17,378	17,378	17,378	17,378	17,378	17,378	17,378	208,536	222,40	237,261
Energy sources	12,623	12,623	12,623	12,623	12,623	12,623	12,623	12,623	12,623	151,482	163,00	175,441
Water management	1,779	1,779,1,779	1,779	1,779	1,779	1,779	1,779	1,779	1,779	21,342	22,182	23,043
Waste water management	1,286	1,286,1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	15,426	16,122	16,847
Waste management	1,691	1,691,1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	20,286	21,097	21,930
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	54,558	54,558	54,558	54,558	54,558	54,558	54,558	54,558	54,558	654,693	644,87	674,814
Surplus/(Deficit) before assoc.	3,128	3,128,3,128	3,128	3,128	3,128	3,128	3,128	3,128	3,128	37,540	57,172	55,302
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	3,128	3,128,3,128	3,128	3,128	3,128	3,128	3,128	3,128	37,540	57,172	55,302

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:										
Expanded Public Works Programme Integrated Grant	1,473	86,565	109,238	98,080	102,819	103,488	89,144	101,951	107,369	111,050
Municipal Disaster Relief Grant	-	-	2,862	1,434	2,178	2,178	-	(1,926)	-	-
Local Government Financial Management Grant	2,900	-	2,900	3,800	3,800	3,800	3,800	4,000	4,000	-
Municipal Infrastructure Grant	-	-	1,050	-	-	-	12,752	-	-	-
Municipal Disaster Recovery Grant	1,950	-	15,000	-	-	-	-	-	-	-
Equitable Share	80,242	87,426	92,846	96,841	96,841	96,841	72,592	99,877	103,369	107,050
District Municipality:	-	-	-	-	-	-	-	-	-	-

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11. SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

KEY PERFORMANCE AREA: BASIC SERVICES AND INFRASTRUCTURE DEVELOPMENT										
STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING BASIC SERVICES TO ALL CITIZENS										
No	Strategic Priority Area	Strategy	KPI	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target			
							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 waterborne sanitation provided in Gugulethu	Phase 1 Complete	MIG	1 X waterborne sanitation provided in Gugulethu (Phase 1) by 30 June 2027	Appointment of Consultant and Contractor	80% construction progress	1 X waterborne sanitation provided in Gugulethu (Phase 1) completed	None
							Improved service delivery in the local government sphere	Progress report and completion certificate	Acting 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 Water infrastructure Refurbished in Madala	Phase 1 Complete	MIG	1 X water infrastructure Refurbished in Madala Township (Phase 1) by 30 June 2027	Appointment of Consultant and Contractor	80% construction progress	1 X water infrastructure Refurbished in Madala Township (Phase 1) completed	None
							Improved service delivery in the local government sphere	Progress report and completion certificate	Acting 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 line reconstructed in Entokozweni	Phase 1 Complete	MDRG	1 X Sewer line reconstructed in Entokozweni by 30 June 2027	Appointment of Contractor	80% construction progress	1 X Sewer line reconstructed in Entokozweni completed	None
							Improved service delivery in the local government sphere	Progress report and completion certificate	Acting Municipal Manager	3
4	Strategic Priority 3:	Provision of sustainable	Number of Water	New Target	WSIG	1x Water Treatment Works upgraded in	45% construction	65% construction	80% construction	1x Water Treatment
							Improved service	Appointment letter,	Acting Municipal	3

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	build a capable, ethical and developmental state	basic services by upgrading and providing new infrastructure	Treatment Works upgraded in Dullstroom			Dullstroom by 30 June 2027	progress	progress	progress	Works upgraded in Dullstroom completed	delivery in the local government sphere	Progress report and completion certificate	Manager
5	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 2027	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	Acting Municipal Manager
6	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	480 water samples taken and analyzed by 30 June 2027	120 water samples taken and analyzed	120 water samples taken and analyzed	120 water samples taken and analyzed	120 water samples taken and analysed	Improved service delivery in the local government sphere	Monthly reports & council resolutions	Acting Municipal Manager
7	Strategic Priority 3: build a capable, ethical and developmental state	Maintenance, reconstruction and upgrading of existing road network	Number of roads reconstructed in Hlalanikahle (Enkanini street)	1x roads reconstructed in Hlalanikahle (Enkanini street)	MDRG	1 x road reconstructed in Hlalanikahle (Enkanini street) by 30 June 2027	40% construction progress	80% construction progress	1 x road reconstructed in Hlalanikahle (Enkanini street) completed	None	Improved service delivery in the local government sphere	Completion certificate	Acting Municipal Manager
8	Strategic Priority 3: build a capable,	Maintenance, reconstruction and upgrading of	Number of roads Reconstructed in Emgwenya	1x roads reconstructed in Emgwen	MDRG	1 X roads reconstructed in Emgwenya road (Sgwabula Road) by	35% construction progress	80% construction progress	1 X roads reconstructed in Emgwenya	None	Improved service delivery in the local	Progress report and completion certificate	Acting Municipal Manager

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	ethical and developme ntal state	existing road network	(Sgwabula street)	ya (Sgwabul a street)		30 June 2027 June 2027			road (Slahle section) completed		government sphere		
9	Strategic Priority 3: build a capable, ethical and developme ntal 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 2027	80m2	70m2	50m2	50m2	Improved service delivery in the local government sphere	Quarterly progress report & pictures	Acting Municipal Manager 2
10	Strategic Priority 3: build a capable, ethical and developme ntal state	Maintenance, reconstruction and upgrading of existing road network	Number of kilometers roads bladed	New Target	Opex	65km roads bladed by 30 June 2027	20km	10km	10km	25km	Improved service delivery in the local government sphere	Quarterly progress report & pictures	Acting Municipal Manager 2
11	Strategic Priority 3: build a capable, ethical and developme ntal	Maintenance, reconstruction and upgrading of existing public facilities	Mishack Bhembhe Stadium refurbished in Sakhelwe (Phase 2)	Mishack Bhembhe stadium refurbish ed in Sakhelwe (Phase 2) (project complete)	MIG	Mishack Bhembhe stadium refurbished in Sakhelwe (Phase 3) by 30 June 2027	85% construction progress	Mishack Bhembhe stadium refurbished in Sakhelwe (Phase 2) (project complete)	None	None	Improved service delivery in the local government sphere	Progress report and completion certificate	Acting Municipal Manager 3
12	Strategic Priority 3: build a capable, ethical and developme ntal	Provision of sustainable basic services by providing new infrastructure	Procurement of Specialized Vehicles for Waste Management for Emakhazeni	New Target	MIG	1 x Procurement of Specialized Vehicles for Waste Management by 30 June 2027	Appointment of Service Provider	Supply and delivery of Specialized Vehicle for Waste Management	None	None	Improved service delivery in the local government sphere	Order and delivery note.	Acting Municipal Manager 2

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13	Strategic Priority 3: build a capable, ethical and developmental	Provision of sustainable basic services by upgrading and providing new infrastructure	Local Municipality Phase 3	Phase 1 complete	INEP	1 X Siyathuthuka 11kV Switching Station upgraded phase 2 by 30 June 2027	15% construction progress	35% construction progress	80% construction progress	1 X Siyathuthuka 11kV Switching Station upgraded phase 2	Improved service delivery in the local government sphere	Progress report and completion certificate	Acting Municipal Manager	2
14	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 Phase 2	194 x Street lights and 26 x highmast lights retrofitted Phase 2	EEDSM	194 x Street lights and 26 x highmast lights retrofitted Phase 2 by 30 June 2027	Appointment of service providers	30% construction progress	60% construction progress	194 x Street lights and 26 x highmast lights retrofitted Phase 2	Improved service delivery in the local government sphere	Appointment letters, Progress report and completion certificate	Acting 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 Business Plans developed for Electrification of houses in Sakhelwe (Pre-Eng) (Phase 1)	New Target	EEDSM	1 x Business Plan developed for Electrification of houses in Sakhelwe Ext 2 (Pre-Eng) (Phase 1) by 30 June 2027	Appointment of service provider	Designs completed	1 x Business Plan developed for Electrification of houses in Sakhelwe Ext 2 (Pre-Eng) (Phase 1)	None	Improved service delivery in the local government sphere	Appointment letters and Designs completed	Acting Municipal Manager	2
16	Strategic Priority 3:	Provision of sustainable	Reduction of Electricity	Distribution loss	Opex	10% Reduction of	2,5% Reduction of	2,5% Reduction of	2,5% Reduction of	2,5% Reduction of	Improved service	Quarterly report &	Acting Municipal Manager	2

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	build a capable, ethical and developmental	basic services by upgrading and providing new infrastructure	distribution losses reports submitted to Council	reports submitted	Opex	Electricity Distribution losses reports submitted to council by 30 June 2027	electricity distribution losses report	electricity distribution losses report	electricity distribution losses report	of electricity distribution losses report	delivery in the local government sphere	council resolution	
17	Strategic Priority 3: build a capable, ethical and developmental	Provision of sustainable basic services	Number of Street lights inspected and maintained	100 Street lights inspected and maintained	Opex	100 x streetlights inspected and maintained by 30 June 2027	25	25	25	25	Improved service delivery in the local government sphere	Quarterly progress report & pictures	Acting Municipal Manager 2
18	Strategic Priority 3: build a capable, ethical and developmental	Provision of sustainable basic services	Number of Highmast lights inspected and maintained	12 Highmast lights inspected and maintained	Opex	40 x Highmast lights inspected and maintained by 30 June 2027	10	10	10	10	Improved service delivery in the local government sphere	Quarterly progress report & pictures	Acting Municipal Manager 2
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 2027	1	1	1	1	Improved service delivery in the local government sphere	Report with pictures	Acting 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	2 reports on cleaning campaigns submitted	Opex	4 x cleaning campaigns conducted within Emakhazeni Local Municipality by 30 June 2027	1	1	1	1	Improved service delivery in the local government sphere	Attendance Register and Report with	Acting Municipal Manager 3

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	ental		Local Municipality.	d							sphere	pictures		
21	Strategic Priority 3: build a capable, ethical and development ental	Ensuring that road traffic regulations are adhered to by increasing visibility of Traffic Officers.	Number of road safety education programmes conducted	4 road safety awarene ss program mes conduct ed	Opex	4 x road safety awareness programmes conducted by 30 June 2027	1	1	1	1	Improved coverage of social protection	Attendanc e registers and report with pictures	Acting Municipal Manager	3
22	Strategic Priority 3: build a capable, ethical and development ental	Ensuring that road traffic regulations are adhered to by increasing visibility of Traffic Officers.	Number of roadblocks conducted	13 roadblo cks conduct ed	Opex	13 x roadblocks conducted by 30 June 2027	3	4	3	3	Improved coverage of social protection	Attendanc e registers and report with photos	Acting Municipal Manager	3
23	Strategic Priority 3: build a capable, ethical and development ental	Ensure adherence to the By-Laws of the Municipality	Number of business inspections conducted	60 Business inspectio ns	Opex	60 Business inspections by 30 June 2027	10	10	20	20	Improved coverage of social protection	Inspection sheets	Acting Municipal Manager	3
24	Strategic Priority 3: build a capable, ethical and	Ensure adherence to the By-Laws of the	Number of Joint Operations conducted with	4 Joint inspectio ns conduct ed	Opex	4 Joint inspections conducted by 30 June 2027	1	1	1	1	Improved coverage of social protection	Attendanc e registers and Inspection	Acting Municipal Manager	3

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KEY PERFORMANCE AREA: FINANCIAL VIABILITY

STRATEGIC OBJECTIVE: A CAPABLE STATE DELIVERING SERVICES TO ALL CITIZENS

No	Strategic Priority Area	Strategy	KPI	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Outcome	Evidence	Accountability	Weight
							Q1	Q2	Q3	Q4				
28	Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of quarterly section 52(d) MFMA reports submitted to Executive Mayor within 30 days after the end of each quarter	4 quarterly 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 2027	1	1	1	1	An ethical, capable and professional public service.	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer	3
29	Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders	Number of quarterly section 52(d) MFMA reports submitted to MPAC within 30 days after the end of each quarter	4 x quarterly section 52(d) MFMA reports submitted	Opex	4 x quarterly section 52(d) MFMA reports submitted to MPAC within 30 days after the end of each quarter by 30 June 2027	1	1	1	1	An ethical, capable and professional public service.	Acknowledgement of receipts by MPAC	Chief Financial Officer	3
30	Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders	Number of monthly section 71 MFMA reports submitted to	12 monthly S71 reports submitted	Opex	12 x monthly S71 MFMA reports submitted to	3	3	3	3	An ethical, capable and professional public service.	Acknowledgement of receipts by the Executive	Chief Financial Officer	3

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state	reports to all stakeholders.	the Executive Mayor within 10 working days after end of each month	12 x monthly S71 MFMA reports submitted	Opex	Executive Mayor within 10 working days after end of each month by 30 June 2027						Mayor	
31 Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders	Number of monthly section 71 MFMA reports submitted to MPAC within 10 working days after end of each month	12 x monthly S71 MFMA reports submitted	Opex	12 x monthly S71 MFMA reports submitted to MPAC within 10 working days after the end of each month by 30 June 2027	3	3	3	3	An ethical, capable and professional public service.	Acknowledgement of receipts by MPAC	Chief Financial Officer
32 Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of financial ratios submitted within 10 working days after end of each month.	12 x monthly financial Ratios submitted	Opex	12 x monthly financial Ratios submitted to Executive Mayor within 10 working days after the end of each month by 30 June 2027	3	3	3	3	An ethical, capable and professional public service.	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer
33 Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all	Number of Section 72 (midyear) MFMA reports submitted to the Executive	1 Section 72 Mid-Year Report submitted	Opex	1 x Section 72 (midyear) MFMA reports submitted to the Executive Mayor by 30	-	1	-	-	An ethical, capable and professional public service.	Acknowledgement of receipts by the Executive Mayor	Chief Financial Officer

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	stakeholders	Mayor															
34	Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of Section 72 (midyear) MFMA reports submitted to MPAC	1 x Section 72 (midyear) MFMA reports submitted	Opex	1 x Section 72 (midyear) MFMA reports submitted to MPAC by 30 June 2027	-	-	1	-	-	An ethical, capable and professional public service.	Acknowledgement of receipts by MPAC	Chief Financial Officer		3	
35	Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders	Number of debtors book analysis reports submitted to Council	Debtors Book analysis report submitted to Council.	Opex	1 x Debtors Book analysis report submitted to Council by 30 June 2027	-	1	-	-	-	An ethical, capable and professional public service.	Debtors' Book Analysis Report.	Chief Financial Officer		2	
36	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	Opex	1 x Final Budget approved by Council by 30 May 2027.	-	-	-	1	-	An ethical, capable and professional public service.	Council resolution	Chief Financial Officer		4	
37	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 2027	80%	80%	80%	80%	80%	Improved service delivery in the local government sphere.	Monthly revenue report indicating 80% collection rate	Chief Financial Officer		2	
38	Strategic Priority 3: Build a capable state	To establish and implement	Number of Finance related	15 finance related policies	Opex	15 x Finance related policies	-	-	-	15	-	An ethical, capable and	Council	Chief Financial		3	

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	state, ethical and developmental state	effective financial management systems	policies reviewed	were approved		reviewed by 30 June 2027					professional public service.	Resolution	Officer	
39	Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Annual Financial Statements (AFS) submitted to Auditor General on or before 31 August.	2024/25 AFS were submitted to Auditor General	Opex	1 x Annual Financial Statements (AFS) submitted to Auditor General on or before the 31st of August 2026	1	-	-	-	An ethical, capable and professional public service.	Annual financial statement & Acknowledgment of receipts	Chief Financial Officer	4
40	Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Audited Annual Financial Statements (AFS) by Auditor General with reduced number of audit findings after the Auditor General released the Audit Report.	Reduced number of Audit Findings by 50% compared to previous year.	Opex.	Reduced number of Audit Findings by 50% compared to previous year.	50%	-	-	-	An ethical, capable and professional public service.	Auditor General's Audit Report.	Chief Financial Officer	3
41	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.	Opex	100% progress towards resolving Audit findings listed on the action plan by 30 June 2027	-	-	50%	100%	An ethical, capable and professional public service.	Action Plan, progress report & AG management report.	Chief Financial Officer	2
42	Strategic Priority	To establish and	Procurement/d	1 procurement	Opex	1 x	1	-	-	-	Combat	Procurement/	Chief	4

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3: Build a capable state, ethical and developmental state	implement effective financial management systems.	emand management plan compiled and approved by the Accounting Officer	plan was developed and approved by Accounting Officer for the 2024/25 financial year.	Opex	Procurement/demand management plan compiled and approved by Accounting Officer by 30 June 2027	1	1	1	1	1	priority offences (economy, organised crime and corruption)	demand management plan	Financial Officer	
43 Strategic Priority 3: Build a capable state, ethical and developmental state	To provide timely and relevant financial management reports to all stakeholders.	Number of quarterly progress reports on the implementation of SCM Policy submitted to the Executive Mayor within 30 days after the end of each quarter	4 x quarterly reports were submitted	Opex	4 x quarterly progress reports on the implementation of SCM Policy submitted to the Executive Mayor within 30 days by 30 June 2027	1	1	1	1	1	Combat priority offences (economy, organised crime and corruption)	Acknowledgment of quarterly SCM reports by the Executive Mayor	Chief Financial Officer	4
44 Strategic Priority 3: Build a capable state, ethical and developmental state	To establish and implement effective financial management systems.	Number of days taken to conclude and award tenders above R200 000	90 days after the closure of the tender	Opex	Conclude and award tenders above R200 000 within 90 days by 30 June 2027	90 days after closure	90 days after closure	90 days after closure	90 days after closure	90 days after closure	Improved service delivery in the local government sphere.	Quarterly report from SCM	Chief Financial Officer	3
45 Strategic Priority 3: Financial Viability	To establish and implement effective financial management systems	Number of assets verifications conducted	2 asset verification conducted	Opex	4 x physical asset verification conducted and submitted to	1	1	1	1	1	An ethical, capable and professional public service.	Quarterly asset verification report and Council resolution	Chief Financial Officer	3

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46	Strategic Priority 3: Build a capable, ethical and developmental state.	To establish and implement effective financial management systems	Number of budget Indaba held	1 budget Indaba held	Opex	Council by 30 June 2027	-	-	-	1	Supportive and sustainable economic policy environment	Attendance Register	Chief Financial Officer	2
47	Strategic Priority 3: Financial Viability	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 2027.	3	3	3	3	An ethical, capable and professional public service.	Billing report	Chief Financial Officer	3
48	Strategic Priority 3: Financial Viability	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 2027.	-	-	-	1	Improved service delivery in the local government sphere.	Supplementary Valuation Roll	Chief Financial Officer	3
49	Strategic Priority 3: 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-	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports submitted to Council with no non-	Opex	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports submitted to Council with no non-	3	3	3	3	Combat priority offences (economic, organised crime and corruption)	Unauthorised, Irregular, Fruitless and wasteful expenditure reports & Council resolution	Chief Financial Officer	3

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			compliance.																	
50	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 with supporting evidence submitted to MPAC.	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports with supporting evidence submitted to MPAC by 30 June 2025.	Opex	12 x Unauthorised, Irregular, Fruitless and wasteful expenditure prevention reports with supporting evidence submitted to MPAC by 30 June 2027.	3	3	3	3	3	3	Combat priority offences (economic, organised crime and corruption)	Unauthorised, Irregular, Fruitless and wasteful expenditure reports & Proof of submission	Chief Financial Officer					3
51	Strategic Priority 3: Build a capable, ethical and developmental state.	To ensure correct and quality information and reporting.	Continuous Data Cleansing exercise.	Continuous Data Cleansing exercise by 30 June 2026	Opex	1 x Data Cleansing report by 30 June 2027	-	-	-	1	Improved service delivery in the local government sphere.	Data Cleansing Report	Chief Financial Officer							2
52	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 2027	25%	50%	75%	100 %	Improved service delivery in the local government sphere as well as an ethical, capable and professional public service	Expenditure report	Chief Financial Officer							2

53	Strategic Priority 2: Reduce poverty and tackle the high cost of living.	To establish and implement effective financial management systems.	Number of indigent registers approved by Council	1 X indigent register approved	Opex	1 x indigent register approved by Council by 30 June 2027	-	-	-	1	Reduced poverty and improved livelihoods.	Indigent register & Council resolution.	Chief Financial Officer	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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Outcome	Evidence	Accountability	Weight
							Q1	Q2	Q3	Q4				
54	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 2027	1	1	1	1	Digital transformation across the state;	Council Resolution	Acting Municipal Manager	3
55	Strategic Priority 3: Build a capable, ethical and developmental	Development of the Municipal intranet service	Municipal intranet service developed	New Target	Opex	1 x Municipal intranet service developed by 30 June 2027	-	-	-	1	Digital transformation across the state;	Functional Intranet	Acting Municipal Manager	3

S.C N.A

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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Outcome	Evidence	Accountability	Weight
							Q1	Q2	Q3	Q4				
	state.													
56	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	2025/2026 SDBIP approved	Opex	1 x SDBIP approved by Executive Mayor within 28 days after approval of the Budget by 30 June 2027	1	-	-	-	Improved governance and performance of public entities	Approved 2026/2027 SDBIP	Acting Municipal Manager	3
57	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 2027	1	1	1	1	Improved governance and performance of public entities	4 x Performance reports and Council Resolutions	Acting Municipal Manager	3
58	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	Opex	4 x Performance reports submitted to MPAC not later than 30 days after the end of the quarter by 30 June 2027	1	1	1	1	Improved governance and performance of public entities	4 x Performance reports and Council Resolutions	Acting Municipal Manager	3
59	Strategic Priority 3: Build a capable, ethical and	Inculcate a culture of performance management in	Number of Performance assessments conducted	Annual Performance Assessments conducted	Opex	1 x Annual Performance Assessment conducted (2025/2026) and	-	-	1	-	Improved governance and performance	Performance Assessment Report and Council	Acting 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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Outcome	Evidence	Accountability	Weight
							Q1	Q2	Q3	Q4				
	developmental state.	the institution		(2024/2025) and Mid-Year Performance assessments conducted (2025/2026)		Mid-Year Performance assessment conducted (2026/2027) by 30 June 2027					e of public entities	resolution		
60	Strategic Priority 3: Build a capable, ethical and developmental state.	To review the Risk Management Enabling Documents	Number of Risk documents approved	8 Risk Management documents approved	Opex	8 x Risk Management documents reviewed and approved by 30 June 2027	-	-	-	8	Improved governance and performance of public entities	1 x Risk Management Charter 3 x Risk Management policies 2 x Risk Management Plans 2 Risk Management Strategies and Council resolutions	Acting Municipal Manager	3
61	Strategic Priority 3: Build a capable, ethical	To conduct risk assessment workshops with	Number of Risk action plans implemented to	mitigation measures were	Opex	200 x Risk action plans resolved to address Strategic	50	50	50	50	An ethical, capable and professional	Progress report on implemented	Acting Municipal	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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Outcome	Evidence	Accountability	Weight
							Q1	Q2	Q3	Q4				
	and developmental state.	the aim of minimizing organizational risks	address Identified Strategic and Operational Risk	implemented for 2025/26		and Operational Risk Identified per quarter by 30 June 2027					public service	mitigating measures	Manager	
62	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 th June 2027	1	-	-	-	An ethical, capable and professional public service	Audit Committee resolution	Acting Municipal Manager	3
63	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	16 x Audits to be conducted by the 30 th of June 2027	6	2	4	4	An ethical, capable and professional public service	Final Internal Audit Reports	Acting Municipal Manager	3
64	Strategic priority 3: Build a Capable, Ethical and Developmental State	Submission of progress reports (tracking register) on the implementation of recommendations	Number of progress reports (tracking register) on the implementation of recommendations made by Coghsta	Progress Report on the tracking Registers submitted	Opex	4 x Number of progress reports (tracking register) on the implementation of recommendations made by Coghsta submitted to	1	1	1	1	An ethical, capable and professional public service	Tracking Register and Proof of Submission	Acting Municipal Manager	2

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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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Outcome	Evidence	Accountability	Weight
							Q1	Q2	Q3	Q4				
		ns made by Coghsta submitted to Coghsta	submitted to Coghsta by 30 June 2026			Coghsta by 30 June 2026								
65	Strategic Priority 3: Build a capable, ethical and developmental state.	Submission of progress reports on the DDM meetings attended by all Senior Managers	% of convened District Development Model meetings attended by all senior managers by 30 June 2027	New Target	Opex	100% of District Development Model meetings attended by all senior managers by 30 June 2027	100 %	100 %	100 %	100 %		Report and attendance registers	Acting Municipal Manager	3
66	Strategic Priority 1: Drive Inclusive Growth and Job Creation	To ensure functionality of the EPWP Forum programmes	Number of EPWP Forums meetings held	4 x EPWP Forum Meetings held	Opex	4 x EPWP Forum Meetings held by 30 June 2027	1	1	1	1	Increased employment and work opportunities;	Invitations, attendance registers, agenda & minutes	Acting Municipal Manager	3
67	Strategic Priority 3: Build a capable, ethical and developmental state.	By bringing diverse sectors of the community together in building moral and positive values to the	Number of GBV awareness campaigns to be conducted	GBV awareness campaign held	Opex	4x GBV awareness campaign held by 30 June 2027	1	1	1	1	Increased feelings of safety of women and children in communities;	Report with pictures, agenda and attendance register	Acting 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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Outcome	Evidence	Accountability	Weight
							Q1	Q2	Q3	Q4				
		Community												
68	Strategic Priority 3: Build a capable, ethical and developmental state.	Working together with Departments, NGOs and Social partners, to ensure access to quality education, skills development and fight social ills	Number of Career Expos held	1 career expo held	Opex	1 x Career expo held by 30 June 2027	-	-	-	1	Improved education outcomes and skills	Invitations, report with pictures, and attendance register	Acting Municipal Manager	3
69	Strategic Priority 3: Build a capable, ethical and developmental state.	By facilitating programmes aimed at promoting education	Number of Local youth entrepreneurship development workshop held	02 local youth entrepreneurship development workshop were held	Opex	2 x Local youth entrepreneurship development workshop held by 30 June 2027	1	-	-	1	Increased employment and work opportunities;	Report with pictures, agenda, and attendance register	Acting Municipal Manager	3
70	Strategic Priority 3: Build a capable, ethical and	By facilitating programmes aimed at promoting	Number of reports on Emakhazeni local Municipality	1x report on Emakhazeni local Municipality	Opex	1 x Report on Emakhazeni local Municipality external bursary funding for	-	-	1	-	An ethical, capable and professional public	Report and Registers of submitted applications	Acting 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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Outcome	Evidence	Accountability	Weight
							Q1	Q2	Q3	Q4				
	developmental state.	education	external bursary funding for registrations submitted to Council	external bursary funding for registration		registrations submitted to the Council by 30 June 2027					service;			
71	Strategic Priority 3: Build a capable, ethical and developmental state.	Working together with Departments, NGOs and Social partners, to ensure access to quality education, skills development and fight social ills	Number of Local AIDS Council meetings held	4 LAC meeting held	Opex	4 x Local AIDS Council meetings held by 30 June 2027	1	1	1	1	An inclusive social protection system that addresses all areas of vulnerability	Agenda, minutes, and attendance register	Acting Municipal Manager	3
72	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	Number of HIV/AIDS Awareness campaigns held	04 HIV/AIDS Awareness campaigns held	Opex	4 x HIV/AIDS awareness campaigns held by 30 June 2027	1	1	1	1	An inclusive social protection system that addresses all areas of vulnerability	Agenda, report with pictures, and attendance register	Acting 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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Outcome	Evidence	Accountability	Weight
							Q1	Q2	Q3	Q4				
		ills												
73	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 2027	1	1	1	1	An inclusive social protection system that addresses all areas of vulnerability	Report with pictures and attendance register	Acting Municipal Manager	3
74	Strategic Priority 3: Build a capable, ethical and developmental state.	By facilitating programmes aimed at promoting education	Number of schools motivational programmes held	4 x School motivational programme held	Opex	4 x School motivational programme held by 30 June 2027	1	1	1	1	An inclusive social protection system that addresses all areas of vulnerability	Report with attendance Register, agenda and photos	Acting Municipal Manager	3
75	Strategic Priority 3: Build a capable, ethical and developmental state.	By facilitating programmes aimed at promoting education	Number of teenage pregnancy awareness conducted	2 x teenage pregnancy awareness campaign held	Opex	2 x teenage pregnancy awareness campaigns held by 30 June 2027	-	1	-	1	An inclusive social protection system that addresses all areas of	Report with attendance Register, agenda, and photos	Acting Municipal Manager	3

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N.A

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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Outcome	Evidence	Accountability	Weight
							Q1	Q2	Q3	Q4				
	state.										vulnerability			
76	Strategic Priority 3: Build a capable, ethical and developmental state.	By facilitating programmes aimed at promoting education	Number of substance and drug abuse awareness conducted	4 substance and drug abuse awareness held	Opex	4 x Substance and drug abuse awareness conducted by 30 June 2027	1	1	1	1	An inclusive social protection system that addresses all areas of vulnerability	Report with pictures, agenda and attendance register	Acting Municipal Manager	3
77	Strategic Priority 17: Community and Stakeholder Engagement	To comply with the Integrated Development as prescribed by legislation	Number of Draft IDP Budget Process Plans Publicised	New Target	Opex	1 X Draft IDP/Budget Process Plan Publicised by Council by 30 June 2027	1	-	-	-	Improved service delivery in the local government sphere	Public Notice	Acting Municipal Manager	2
78	Strategic Priority 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	Opex	1 X IDP Process Plan approved by Council by 30 June 2027	1	-	-	-	Improved service delivery in the local government sphere	Council resolution	Acting Municipal Manager	3
79	Strategic Priority 17: Community and Stakeholder Engagement	To comply with the Integrated Development as prescribed by	Number of Draft IDP Approved by Council	1 X Draft IDP Approved by Council	Opex	1 X Draft 2027/28 IDP Approved by Council by 30 June 2027	-	-	1	-	Improved service delivery in the local	Council resolution	Acting Municipal Manager	2

WIA S.C

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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Weight
							Q1	Q2	Q3	Q4	
	Engagement	legislation									
80	Strategic Priority 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 IDP consultative meetings held	Opex	14 X IDP consultative meetings held by 30 June 2027	-	14	-	-	3
81	Strategic Priority 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 IDP Approved by Council	Opex	1 X Final IDP 2027/28 approved by Council by 30 June 2027	-	-	-	1	3
82	Strategic Priority 3: Build a capable, ethical and developmental state.	To create one centre of coordination for communication	Number of Communication policy reviewed	1 x Communication policy reviewed	Opex	1 x Commutation policy reviewed by 30 June 2027	-	-	-	1	3
83	Strategic Priority 3: Build a capable, ethical and	Creation of municipal newsletter & loading	Number of Municipal newsletters published	2 x letters published	Opex	2 x Municipal Newsletters published by 30 June 2027	-	1	-	1	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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Outcome	Evidence	Accountability	Weight
							Q1	Q2	Q3	Q4				
	developmental state.	information on the website									service.			
84	Strategic Priority 3: Build a capable, ethical and developmental state.	Invite members of the public to ordinary Council sittings	Number of notices of ordinary Council sittings issued	11 x notices of ordinary Council sittings issued	Opex	9 x Notices of ordinary council sittings issued by 30 June 2027	2	2	3	2	Improved governance and performance of public entities	SMS notices issued & attendance register	Acting Municipal Manager	3
85	Strategic Priority 3: Build a capable, ethical and developmental state.	Convene Local Labour Forum	Number of LLF meetings held	12 x LLF meetings held	Opex	10 x LLF meetings held by 30 June 2027	3	2	2	3	An ethical, capable and professional public service	Agenda & Acknowledgment of receipt	Acting Municipal Manager	3
86	Strategic Priority 3: Build a capable, ethical and developmental state.	Effective implementation of contract management	Number of RMAC meetings held	4 x RMAC meetings held	Opex	4 x RMAC meetings held by 30 June 2027	1	1	1	1	Improved governance and performance of public entities	Minutes and attendance registers	Acting Municipal Manager	3
87	Strategic Priority 3: Build a capable, ethical and	Develop meeting agendas and arrange	Number of Management Committee meetings held	12 x Management Committee	Opex	12 x Management Committee meetings held by 30 June 2027	3	3	3	3	Improved governance and performance	Minutes and attendance register	Acting 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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Outcome	Evidence	Accountability	Weight
							Q1	Q2	Q3	Q4				
	developmental state.	meetings of Council and its committees according to the Calendar of Events		meetings held							e of public entities			
88	Strategic Priority 3: Build a capable, ethical and developmental state.	Develop meeting agendas and arrange meetings of Council and its committees according to the calendar of events	Number of Section 80 committee meetings held	33 x Section 80 Committee meetings held	Opex	33 x Section 80 Committee meetings held by 30 June 2027	9	6	9	9	Improved governance and performance of public entities	Agenda & Acknowledgment of receipt	Acting Municipal Manager	3
89	Strategic Priority 3: Build a capable, ethical and developmental state.	Develop meeting agendas and arrange meetings of Council and its committees according to the Calendar of Events	Number of Mayoral Committees meetings held	11 x Mayoral Committees meetings	Opex	11 x Mayoral Committees meetings held by 30 June 2027	3	2	3	3	Improved governance and performance of public entities	Agenda & Acknowledgment of receipt	Acting Municipal Manager	3
90	Strategic Priority 3: Build a capable, ethical	Develop meeting agendas and	Number of Council meetings held	17 x Number of Council Meeting	Opex	9 x Number of Council meetings held by 30 June 2027	2	2	3	2	Improved governance and	Agenda & Acknowledgment	Acting Municipal	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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target				Outcome	Evidence	Accountability	Weight
							Q1	Q2	Q3	Q4				
	and developmental state.	arrange meetings of Council and its committees		held							performance of public entities	ent of receipt	Manager	
91	Strategic Priority 3: Build a capable, ethical and developmental state.	Inculcate a culture of performance management in the institution	Number of Municipal Public Accounts Committee meetings held	MPAC Meetings held	Opex	4x Municipal Public Accounts Committee Meetings held by 30 June 2027	1	1	1	1	Improved governance and performance of public entities	Oversight Report and Council Resolution	Acting Municipal Manager	3
92	Strategic Priority 3: Build a capable, ethical and developmental state.	Inculcate a culture of performance management in the institution	Number of Oversight Reports approved	Oversight Report was approved by Council	Opex	1 x Oversight Report approved by Council by 30 June 2027	-	-	1	-	Improved governance and performance of public entities	Oversight Report and Council Resolution	Acting Municipal Manager	3
93	Strategic Priority 3: Build a capable, ethical and developmental state.	Review the Performance Management Framework	Review of the Performance Management Policy	Performance Management Framework reviewed	Opex	1 x Review of the Performance Management Policy by 30 June 2027	-	-	-	1	Improved governance and performance of public entities	Council Resolution	Acting Municipal Manager	3
94	Strategic Priority 3: Build a capable, ethical and developmental state.	Inculcate a culture of performance	Number of Annual Reports submitted to	Annual Report	Opex	1 x Annual Report submitted to Council for approval by	-	-	1	-	Improved governance and	Council Resolution	Acting Senior 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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target			
							Q1	Q2	Q3	Q4
	and developmental state.	management in the institution	Council	submitted		January 2027				
						performance of public entities				
						Corporate Services				

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	2025/26 Baseline	Budget	Annual Target 2026/27	Quarterly Target			
95	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 June 2027	-	-	1	An ethical, capable and professional public service;
										Council resolution and signed organizational structure
										Acting Municipal Manager
96	Strategic Priority 3: Build a capable, ethical and developmental state.	Filling of critical vacant positions	Number of vacancy Rate reports compiled	4 x quarterly vacancy reports compiled	Opex	4 x Quarterly Report on Vacancy Rate per organizational structure by 30 June 2027	1	1	1	Improved governance and performance of public
										Quarterly Report on the vacancy rate
										Acting Municipal Manager

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	state.												entities			
97	Strategic Priority 3: Build a capable, ethical and developmental state.	Compile and submit the Workplace Skills Plan (WSP) and Report	Number of WSP compiled and report submitted to LGSETA	1 x WSP report compiled and submitted to LGSETA	Opex	1 x WSP report compiled and submitted to LGSETA by 30 April 2027	-	-	-	1	An ethical, capable and professional public service;	Acknowledgment of receipt from LGSETA	Acting Municipal Manager	3		
98	Strategic Priority 3: Build a capable, ethical and developmental state.	Training of municipal officials including Councillors and the unemployed	Number of training programmes conducted	Training programmes conducted	Opex	6 x training programmes conducted by 30 June 2027	2	1	2	1	An ethical, capable and professional public service;	Training report & Attendance registers	Acting Municipal Manager	2		
99	Strategic Priority 3: Build a capable, ethical and developmental state.	Convene Training Committee meetings	Number of Training Committee meetings held	4 x training committee meetings held	Opex	4 x training committee meetings held by 30 June 2027	1	1	1	1	An ethical, capable and professional public service;	Minutes and attendance registers	Acting Municipal Manager	3		
100	Strategic Priority 3: Build a capable, ethical and developmental state.	Compile and submit Employment Equity Plan to the Department of Labour	Number of Employment Equity Plans submitted	Submission of 1 Employment Equity Plans to the Department of Labour	Opex	1 x Employment Equity Plan submitted to the Department of Labour by January 2027	-	-	1	-	An ethical, capable and professional public service;	Acknowledgment of receipt from the Department of Labour	Acting Municipal Manager	3		
101	Strategic Priority 3: Build a capable, ethical and	Convene OHS meetings as required by the ACT and as	Number of Safety meetings held	4 x Safety meetings held	Opex	4 x Safety meetings held by 30 June 2027	1	1	1	1	Improved governance and performance	Minutes and attendance registers	Acting Municipal Manager	3		

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	developmental state.	per the calendar of events								of public entities							
102	Strategic Priority 3: Build a capable, ethical and developmental state.	Conduct safety inspections in all the workstations in the four towns	Number of OHS inspections conducted	12 x OHS inspections conducted	Opex	12 x OHS inspections conducted by 30 June 2027	3	3	3	3	3	3	Improved governance and performance of public entities	Attendance Register and OHS Reports	Acting Municipal Manager	3	
103	Strategic Priority 3: Build a capable, ethical and developmental state.	Induction of employees (new and existing) on work policies	Number of inductions and re-inductions conducted	Inductions and re-inductions conducted	Opex	4 x Inductions and re-inductions conducted by 30 June 2027	1	1	1	1	1	1	Improved governance and performance of public entities	Induction Checklist & Attendance register	Acting Municipal Manager	2	
104	Strategic Priority 3: Build a capable, ethical and developmental state.	Conduct employee medical check-ups on an annual basis	Number of medical check-ups conducted	1 x medical check-up conducted	Opex	1 x medical check-up conducted by 30 June 2027	-	1	-	-	-	-	Improved governance and performance of public entities	1 Medical check-up report and attendance register	Acting Municipal Manager	1	

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 2026/27	Quarterly Target				Outcome	Evidence	Account ability	Weight
							Q1	Q2	Q3	Q4				

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105	Strategic Priority 3: Build a capable, ethical and developmental state.	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	Open x	4 x Quarterly reports on inspections of compliance with NHBRC & NBR standards submitted to Council by 30 June 2027	1	1	1	1	Reduced poverty and improved livelihoods;	Quarterly Inspection reports & Council resolution	Senior Manager Technical Services	3
106	Strategic Priority 3: Build a capable, ethical and developmental state.	Assessment of building plans	% of building plans received and assessed	100% building plans received & assessed	Open x	100% building plans received & assessed by 30 June 2027	100 %	100 %	100 %	100 %	Reduced poverty and improved livelihoods;	Submission register, Proof of payment, Approval and Disapproval letters	Senior Manager Technical Services	3



ACTING MUNICIPAL MANAGER:



EXECUTIVE MAYOR: