GA-SEGONYANA LOCAL MUNICIPALITY

GA-SEGONYANA LOCAL MUNICIPALITY SERVICE DELIVERY BUDGTE AND IMPLEMANTATION PLAN (SDBIP)

2025/2026 FINANCIAL YEAR

As the Mayor of Ga-Segonyana Local Municipality, I hereby approve this document as the Service Delivery and Budget Implementation Plan (SDBIP) of this municipality and thus constituting the Annual Plan for the Municipality for the financial year 2025/2026.

NEO MASEGELA

25/06/2025
Date:

MAYOR

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1.Ligislative Framework

Section 1 of the Municipal Finance Management Act (No.56 of 2003) defines the SDBIP as:

"a detailed plan approved by the mayor of a municipality in terms of section 53 (1)(c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget and which must include (as part of the top layer) the following:

a. projections for each month of-
i. revenue to be collected, by source; and
ii. operational and capital expenditure, by vote;
b. Service delivery targets and performance indicators for each quarter".

In developing a good performance management tool for the municipality, the IDP is drafted, the budget is drafted and the service delivery and budget implementation plan (SDBIP) is developed in order to put into effect the budget. The SDBIP is a monitoring and implementation tool that is the vital link between the Mayor, Council and Administration as it facilitates the process for holding management accountable for its performance. The SDBIP quantifies the strategic objectives as highlighted in the budget to measurable outcomes. It is then, that as a monitoring tool, the Mayor and Council are able to monitor the performance of Senior Managers and the Community is able to monitor the municipality.

Adherence to this SDBIP will ensure that the objectives set out in the budget are achieved and hence the objectives and goals identified in the IDP will be realized, thus ensuring service delivery and that the municipality meets the needs of the community.

The Ga-Segonyana Local Municipality SDBIP is established in terms of the Municipal Systems Act 32 of 2000 and compliance is further mandated by the following pieces of legislation to budget and deliver services to the community of Ga-Segonyana Local Municipality;

Frequent and Nature of Report	Mandate	Recipient
Monthly reporting on actual revenue targets and spending against budget no later than 10 working days after the end of each month	Section 71 & 72 of the MFMA	National Treasury

Frequent and Nature of Report	Mandate	Recipient
Quarterly progress report	Section 41 (1) (e) of the Systems Act, Section 166 (2) (a) (v) and (vii) of the Municipal Management Finance Act (MFMA) and Regulation 7 of Municipal Planning and Performance Management Regulations.	1. Municipal Manager 2. Mayor 3. EXCO 4. Audit Committee 5. National Treasury
Mid-year performance assessment	Section 13 (2) (a) of Municipal Planning and Performance Management Regulations 2001.	1. Municipal Manager 2. Mayor 3. EXCO 4. Council 5. Audit Committee 6. National Treasury 7. Provincial Government
Annual report (to be tabled before Council by 31 January (draft and approved / published)	Sections 121 and 127 of the MFMA, as read with Section 46 of the Systems Act and Section 6 of the Systems Amendment Act.	1. Mayor 2. EXCO 3. MPAC 4. Council 5. Audit Committee 6. Auditor-General 7. National Treasury 8. Provincial Government 9. Local Community

1. Timing and Methodology

"Section 69 (3) (a) of the MFMA requires the accounting officer (Municipal Manager) to submit draft SDBIP and annual performance agreements for the municipal manager and all senior managers, as required in terms of section 57 (1) (b) of the Municipal Systems Act. These should be submitted to the mayor not later than 14 days after the approval of the annual budget. The Mayor in accordance with section 53 (3) (a) & (b) of the MFMA must not later than 14 days after the approval of the SDBIP ensure that the revenue and expenditure projections for each month and service delivery targets and performance indicators for each quarter, as set out in the SDBIP are made public. In the light of this statement must also ensure that the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, are also made public. Copies of such performance agreements must be submitted to the Council and MEC for local government in the province".

These are the legal requirements and deadline limits to assist a municipality to comply with the law-however, best practice suggests that this be done earlier by municipalities, starting with senior managers to draw up their second layer departmental SDBIPs in the early stages of the planning and budget preparation process in line with the strategic direction set in the IDP. The mayor and municipal manager should lead this process.

The municipality should ideally publish its draft SDBIP with its draft budget, or soon after as supporting documentation to assist its budget hearings process normally held at the end of March or in April.

It should be noted that it is up to the municipality to determine extra detail, and whether they wish to bring forward their deadlines for submission and approval. A municipality could also opt to have a high level SDBIP complete with ward break-downs for tabling and publication, but may also in addition make available lower layer departmental SDBIPs and other information as requested by Council.

With careful planning of the budget process, it may be possible for the Mayor to approve the SDBIP in less than 7 days after the council approves the budget. Legally, to take account of possible revisions to the budget, the Act allows for this to occur not later than 28 days after budget approval.

The SDBIP is a key management, implementation and monitoring tool, which provides operational content to the end-of-year service delivery targets, set in the budget and IDP. It determines the performance agreements for the municipal manager and all top managers, whose performance can then be monitored through Section 71 and 72 reports, and evaluated through the annual report process.

2.SDBIP Cycle

The SDBIP process comprises the following stages, which forms part of a cycle:

Planning: During this phase the SDBIP process Plan is developed, to be tabled with the IDP Process Plan. SDBIP related processes e.g. workshop schedules distribution of circulars and training workshops, are also reviewed during this phase.

Strategizing: During this phase the IDP is reviewed and subsequent SDBIP programs and projects for the next 5 years based on local, provincial and national issues, previous year's performance and current economic and demographic trends etc.

Tabling: Consultation with the community and stakeholders of the IDP on the SDBIP is done through budget hearings and formal local, provincial and national inputs or responses are also considered in developing the final document.

Adoption: The Mayor approves the SDBIP no later than 28 days after the adoption of the Municipality's budget.

Publishing: The adopted SDBIP is made public and is published on the Council's website.

The process for preparing and approving the SDBIP, as depicted in the MFMA Circular No.13, is diagrammatically summarized as follows:

3. The SDBIP as a Monitoring and Reporting Tool

This section covers reporting on the SDBIP as a way of linking the SDBIP with the oversight and monitoring operations of the Municipal Administration. Various reporting requirements are outlined in the MFMA and both the Mayor and the Accounting officer have clear roles to play in preparing and presenting these reports. The SDBIP provides an excellent basis for generating the reports for which the MFMA requires. These reports then allow the Council to monitor the implementation of Service Delivery Programs and Initiatives across the Municipality boundaries.

3.1 Quarterly Reporting

Section 52 (d) of the MFMA 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 of each quarter. The quarterly performance projections captured in the SDBIP form the basis for the mayor's quarterly report.

3.2 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:

- ✓ The monthly statements referred to in section 71 of the first half of the year;
- ✓ 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;
- ✓ The past year's annual report, and progress on resolving problems identified in the annual report; and,

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. The SDBIP remains a kind of contract that holds the Ga-Segonyana Local Municipality accountable to the community.

4. Projections by Revenue Source

NC452 - Ga-Segonyana Municipality - Supporting Table SA4
Reconciliation of IDP strategic objectives and budget

Strategic Objective R thousand	2025/26 Medium Term Revenue & Expenditure		
	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
KPA: Institutional Development and Organisational	10 864	11 353	11 636
KPA: Local Economic Development	1 752	1 831	1 877
KPA: Good Governance and Public Participation	2 678	2 799	2 869
KPA: Basic Service Delivery and Infrastructure Development	247 554	258 604	265 019
KPA: Financial Viability and Accountability	14 901	15 571	15 961
Allocations to other priorities	444 011	452 148	474 704
Total Revenue (excluding capital transfers and contributions)	**721 760**	**742 305**	**772 066**

NC452 - Ga-Segonyana Municipality - Supporting Table SA5
Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective R thousand	2025/26 Medium Term Revenue & Expenditure		
	Budget Year	Budget Year	Budget Year +2
KPA: Institutional Development and Organisational	27 258	28 485	29 197
KPA: Local Economic Development	720	752	771
KPA: Good Governance and Public Participation	1 222	1 277	1 309
KPA: Basic Service Delivery and Infrastructure Development	289 476	302 502	310 065
KPA: Financial Viability and Accountability	10 986	11 210	11 340
Allocations to other priorities	394 552	401 612	422 065
Total Revenue (excluding capital transfers and contributions)	**724 214**	**745 838**	**774 747**

NC452 - Ga-Segonyana Municipality - Supporting Table SA6
Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective R thousand	2025/26 Medium Term Revenue & Expenditure		
	Budget Year	Budget Year	Budget Year +2
KPA: Institutional Development and Organisational			
KPA: Local Economic Development			
KPA: Good Governance and Public Participation			
KPA: Basic Service Delivery and Infrastructure Development	125 766	114 864	159 478
KPA: Financial Viability and Accountability	1 450	–	–
Allocations to other priorities	7 371	18 627	–
Total Revenue (excluding capital transfers and contributions)	**134 587**	**133 490**	**159 478**

5. Capital Expenditure projections

Capital Expenditure			
R thousand	2025/26 Medium Term Revenue &		
	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional			
Governance and administration	**1 450**	**–**	**–**
Finance and administration	1 450	–	–
Community and public safety	**11 371**	**18 627**	**–**
Community and social services	7 371	18 627	
Sport and recreation	4 000	–	–
Public safety	–	–	–
Economic and environmental services	**46 646**	**50 792**	**98 683**
Planning and development	50	–	
Road transport	46 596	50 792	98 683
Trading services	**75 120**	**64 072**	**60 795**
Energy sources	20 000	14 000	19 633
Water management	55 120	50 072	41 162
Waste water management			
Waste management			
Total Capital Expenditure - Functional	**134 587**	**133 490**	**159 478**
Funded by:			
National Government	125 587	133 490	159 478
Transfers and subsidies - capital (monetary allocations)			
Internally generated funds	9 000	–	–
Total Capital Funding	**134 587**	**133 490**	**159 478**

NC452 GaSegonyana Municipality Table A4 Budgeted Financial Performance (revenue and expenditure)			
Description	2025/26 Medium Term Revenue & Expenditure		
R thousand	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue By Source			
Exchange Revenue	**000**	**000**	**000**
Service charges electricity revenue	189 722	198 125	203 003
Service charges water revenue	50 020	52 271	53 577
Service charges sanitation revenue	33 720	35 237	36 118
Service charges refuse revenue	19 450	20 325	20 834
Sale of Goods and Rendering of Services	2 918	3 049	3 125
Interest earned from Receivables	4 343	4 538	4 652
Interest earned from Current and Non Current	11 528	12 046	12 348
Rental from Fixed Assets	1 852	1 936	1 984
Licences and permits	4 346	4 542	4 655
Operational Revenue	50 367	52 634	53 950
NonExchange Revenue			
Property rates	66 037	69 009	70 734
Fines, penalties and forfeits	9 408	9 831	10 077
Transfers and subsidies	273 460	273 967	292 095
Interest	4 588	4 795	4 915
Total Revenue (excluding capital transfers and contributions)	**721 760**	**742 305**	**772 066**
Expenditure By Type			
Employee related costs	277 066	288 087	295 298
Remuneration of councillors	16 285	17 017	17 443
Bulk purchases electricity	154 053	160 985	165 010
Inventory consumed	32 282	33 707	34 550
Debt impairment	13 500	14 108	14 460
Depreciation & asset impairment	70 000	73 150	74 979
Interest	346	362	371
Contracted services	91 235	85 858	98 262
Transfers and subsidies	60	63	64
Irrecoverable debts written off	738	771	791
Operational Costs	68 650	71 731	73 519
Total Expenditure	**724 214**	**745 838**	**774 747**
Surplus/(Deficit)	**(2 455)**	**(3 533)**	**(2 681)**

6. Key Performance indicators

Key Performance Area: Institutional Development and Organizational Development							Quarterly Targets					
Strategic Goals	***Objectives***	***Key Performance Indicators***	***Baseline***	***Target output (Annual target)***	***Unit of Measurement***	***Reporting cycle***	***1st Quarter***	***2nd Quarter***	***3rd Quarter***	***4th Quarter***	***Annual Budget***	***Portfolio of Evidence***
Municipal Capacity and Infrastructure Development	To continuously ensure the municipality comply to legislation	**KPI 1** Number of reports on Litigation cases attended by 30 June 2026.	4 Reports on litigation cases attended to quarterly by 30 June 2025.	4 Reports on litigation cases attended to quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	4 000 000,00	Summary reports
		KPI 2 Number of signed Contracts/Service Level Agreements (SLA) by 30 June 2026.	4 Contract/service level agreement signed quarterly by 30 June 2025.	4 Contract/service level agreement signed quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	Appointed services providers report and signed SLA's.
		KPI 3 Number of signed lease agreements by 30 June 2026.	58 Signed lease agreements by 30 June 2025.	58 Signed lease agreements by 30 June 2026.	Number	yearly	n/a	58	n/a	n/a	Operation al	Signed lease agreements
		KPI 4 Number of By-laws public awareness campaigns conducted by 30 June 2026.	2 By-laws public awareness campaigns conducted biannually by 30 June 2025.	2 By-laws public awareness campaigns conducted biannually by 30 June 2026.	Number	Bi-annually	n/a	1	n/a	1	Operational	Advertisement/public notice and copies of by-laws
	To ensure that the socio- needs of employees are met	**KPI 5** Number of Employee wellness campaigns conducted by 30 June 2026.	2 Employee wellness campaigns conducted biannually by 30 June 2025.	2 Employee wellness campaigns conducted biannually by 30 June 2026.	Number	Bi-annually	n/a	1	n/a	1	150 000	Notices, invitations, programmed and attendance registers

Key Performance Area: Institutional Development and Organizational Development							Quarterly Targets					
Strategic Goals	***Objectives***	***Key Performance Indicators***	***Baseline***	***Target output (Annual target)***	***Unit of Measurement***	***Reporting cycle***	***1st Quarter***	***2nd Quarter***	***3rd Quarter***	***4th Quarter***	***Annual Budget***	***Portfolio of Evidence***

Attract, develop and retain human capital	Adherence to the Skills Development Act and related regulations at all times.	**KPI 6** Employment equity reports submitted to the Department of labour by the 15th of January 2026.	Employment equity report submitted to the Department of labour by the 15th of January 2025.	Employment equity report submitted to the Department of labour by the 15th of January 2026.	Date	yearly	n/a	n/a	15-Jan	n/a	Operational	Employment Equity Report and acknowledgement letter from Department of Labour.
		KPI 7 Work skills plan developed and submitted to LGSETA by 30 April 2026.	Work skills plan developed and submitted to LGSETA by 30 April 2025.	Work skills plan developed and submitted to LGSETA by 30 April 2026.	Date	yearly	n/a	n/a	n/a	30-Apr-25	Operational	Work Skills Plan Report and acknowledgement letter from LGSETA
		KPI 8 Number of Employees trained by 30 June 2026.	50 employees trained by 30 June 2025.	50 employees trained by 30 June 2026.	Number	Annually	n/a	n/a	n/a	50	500 000	List of trainees, programme/agenda, attendance register, and training report/s.
	To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	**KPI 9** Number of LLF meetings held by 30 June 2026.	4 LLF meetings held quarterly by 30 June 2025.	4 LLF meetings held quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	Agenda, minutes and attendance registers.
		KPI 10 Grievance cases attended to within 30 days by 30 June 2026.	Grievance cases attended to within 30 days by 30 June 2025.	Grievance cases attended to within 30 days by 30 June 2026.	Days	Bi-annually	n/a	30 days	n/a	30 days	Operational	Grievance forms, attendance registers.
		KPI 11 Disciplinary cases finalized within 90 days by 30 June 2026.	Disciplinary cases finalized within 90 days by 30 June 2025.	Disciplinary cases finalized within 90 days by 30 June 2026.	Days	Days	90 days	90 days	90 days	90 days	Operational	Disciplinary case report.
	To ensure that there is a healthy and safe workforce by implementing provisions of the Occupational Health and Safety Act	**KPI 12** Number of Occupational Health & safety workshop conducted by 30 June 2026.	2 Occupational Health & safety workshop conducted biannually by 30 June 2025.	2 Occupational Health & safety workshop conducted biannually by 30 June 2026.	Number	Quarterly	n/a	1	n/a	1	Operational	Programmes and attendance registers.
	Adherence to the skills development Act and related regulations at all times	**KPI 13** Number of Section 54A Manager, Section 56 Manager, and Finance officials sent to training for minimum competency level by 30 June 2026.	Section 54A Manager, Section 56 Manager, and Finance officials(10 employees) sent to training for minimum competency level by 30 June 2025.	Section 54A Manager, Section 56 Manager, and Finance officials(10 employees) sent to training for minimum competency level by 30 June 2026.	Number	Yearly	n/a	n/a	n/a	10	Operational	Proof of enrolment.

Key Performance Area: Institutional Development and Organizational Development							Quarterly Targets					
Strategic Goals	*Objectives*	*Key Performance Indicators*	*Baseline*	*Target output (Annual target)*	*Unit of Measurement*	*Reporting cycle*	*1st Quarter*	*2nd Quarter*	*3rd Quarter*	*4th Quarter*	*Annual Budget*	*Portfolio of Evidence*
Municipal Capacity and Infrastructure Development	Constantly support the flow of and access to information through providing information and communication (ICT) support to ICT infrastructure	**KPI 14** ICT queries/Incidents attended to within 8 working hours expressed as a % of total number of requests received by 30 June 2026.	100% ICT queries/Incidents attended to within 8 working hours expressed as a % of total number of requests received by 30 June 2025.	100% ICT queries/Incidents attended to within 8 working hours expressed as a % of total number of requests received by 30 June 2026.	%	Quarterly	100%	100%	100%	100%	Operational	ICT queries/incident register and support tickets.
		KPI 15 ICT queries/Incidents resolved within 24 working hours expressed as a % of total number of incidents/quires attended to by 30 June 2026.	100% of ICT queries/Incidents resolved within 24 working hours expressed as a % of total number of incidents/quires attended to by 30 June 2025.	100% of ICT queries/Incidents resolved within 24 working hours expressed as a % of total number of incidents/quires attended to by 30 June 2026.	%	Quarterly	100%	100%	100%	100%	Operational	ICT queries/incident register and Support tickets.

erformance Area: Institutional Development and Organizational Development												
Strategic Goals	*Objectives*	*Key Performance Indicators*	*Baseline*	*Target output (Annual target)*	*Unit of Measurement*	*Reporting cycle*	*1st Quarter*	*2nd Quarter*	*3rd Quarter*	*4th Quarter*	*Annual Budget*	*Portfolio of Evidence*
Municipal Capacity and Infrastructure Development	Constantly support the flow of and access to information through providing information and communication (ICT) support to ICT infrastructure	**KPI 16** Number of Documents uploaded on the Municipal website by 30 June 2026.	20 Documents uploaded on the Municipal website by 30 June 2025	20 Documents uploaded on the Municipal website by 30 June 2026.	Number	Quarterly	5	5	5	5	Operational	Screenshots of uploads and support register
	To ensure that all municipal documentations are kept safe, can be retrieved timeously and that necessary	**KPI 17** Number of Records storage inspections conducted by registry by 30 June 2026.	4 Reports on records storage inspections conducted quarterly by registry by 30 June 2025.	4 Reports on records storage inspections conducted quarterly by registry by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	Inspection report.

	confidentiality is protected	**KPI 18** Number of monitoring report on records inspection conducted by 30 June 2026.	4 Monitoring reports on records inspections conducted quarterly by 30 June2025	4 Monitoring reports on records inspections conducted quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	Follow up report.
		KP 19 Number of records management workshops conducted by 30 June 2026.	2 Records management workshops conducted biannually by 30 June 2025.	2 Records management workshops conducted biannually by 30 June 2026.	Number	Bi-annually	n/a	1	n/a	1	Operational	Programme, notices and attendance registers.
Foster participative cohesion and collaboration	Dissemination of information to the community and stakeholders on daily issues that affect the community on the grounds and when needed	**KPI 20** Number of Newsletters developed by 30 June 2026.	4 Newsletters developed quarterly by 30 June 2025.	4 Newsletters developed quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	109 524	Copy of Newsletter and distribution register

Key Performance Area: Local and Economic Development

Strategic Goals	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Unit of Measurement	Reporting cycle	Quarterly Targets				Annual Budget	Portfolio of Evidence
							1st Quarter	2nd Quarter	3rd Quarter	4th Quarter		
Create a conducive environment for prosperous investment	To continuously monitor compliance of businesses with Business Act, by-laws and policies	**KPI 21** Number of Businesses inspections conducted for compliance by 30 June 2026.	160 Businesses inspections conducted quarterly for compliance by 30 June 2025.	160 Businesses inspections conducted quarterly for compliance by 30 June 2026.	Number	Quarterly	40	40	40	40	Operational	Inspection register & follow up report
	To continuously provide support to SMMEs by offering training and assistance in order for them to grow and be viable	**KPI 22** Number of SMMEs empowerment sessions held by 30 June 2026.	4 SMMEs empowerment sessions held quarterly by 30 June 2025.	4 SMMEs empowerment sessions held quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	Invitation, programmes and attendance register
	To create greater awareness amongst community members, stakeholders about the importance of tourism and the promotion thereof on quarterly basis	**KPI 23** Number of Tourism awareness campaigns conducted by 30 June 2026.	6 Tourism awareness campaigns conducted quarterly by 30 June 2025.	6 Tourism awareness campaigns conducted quarterly by 30 June 2026.	Number	Quarterly	n/a	2	2	2	Operational	Invitation, programmes and attendance register

Foster Participative Cohesion and Collaboration	To continuously engage and provide appropriate service provision to the youth, children, elderly, people living with disabilities, people living with HIV/AIDS and other communicable diseases.	**KPI 24** Number of Mayor's special projects held by 30 June 2026.	6 Mayor's special projects held quarterly by 30 June 2025.	6 Mayor's special projects held quarterly by 30 June 2026.	Number	Quarterly	6	6	6	6	400 000	Programmers' attendance register.
	Continuously allow communities to make inputs on service delivery issues through ward committees	**KPI 25** Number of Meetings held per ward committee by 30 June 2026.	15 Meetings held quarterly per ward committee by 30 June 2025	15 Meetings held quarterly per ward committee by 30 June 2026.	Number	Quarterly	15	15	15	15	Operational	Minutes and attendance register
Key Performance Area: Basic Services Delivery and Infrastructure Development							*Quarterly Targets*					
Strategic Goals	*Objectives*	*Key Performance Indicators*	*Baseline*	*Target output (Annual target)*	*Unit of Measurement*	*Reporting cycle*	*1st Quarter*	*2nd Quarter*	*3rd Quarter*	*4th Quarter*	*Annual Budget*	*Portfolio of Evidence*
	To continuously comply to national building act and regulations	***KPI 26** Building occupational certificates issued within 30 days upon occupation by 30 June 2026.*	*Building occupational certificates issued within 30 days upon occupation by 30 June 2025.*	*Building occupational certificates issued within 30 days upon occupation by 30 June 2026.*	*Days*	*Monthly*	*30 days*	*30 days*	*30 days*	*30 days*	*Operational*	*Inspection request form and occupational certificates*
		***KPI 27** Building plans assessed within 30 days upon submission by 30 June 2026.*	*Building plans assessed within 30 days upon submission by 30 June 2025.*	*Building plans assessed within 30 days upon submission by 30 June 2026.*	*Days*	*Monthly*	*30 days*	*30 days*	*30 days*	*30 days*	*Operational*	*Building plans application register and proof of assessment.*
		***KPI 28** Number of Notices served on contraventions reported by 30 June 2026.*	*12 Notices served on contraventions quarterly by 30 June 2025.*	*12 Notices served on contraventions quarterly by 30 June 2026.*	*Number*	*Quarterly*	*3*	*3*	*3*	*3*	*Operational*	*Contravention registers and contravention notices served.*

	Provision of electricity to new households	**KPI 29** Households & business provided with electrical connections expressed as a % of the total number of applications received by 30 June 2026.	100% Households & business provided with electrical connections expressed as a % of the total number of applications received by 30 June 2025.	100% Households & business provided with electrical connections expressed as a % of the total number of applications received by 30 June 2026.	%	Quarterly	100%	100%	100%	100%	Operational	Application forms and connection report.
	To supply at least basic water services to all households in the municipal area by 2025.	**KPI 30** Households & business provided with full waterborne sewer connections expressed as a % of the total number of applications received by June 2026.	100% Households & business provided with full waterborne sewer connections expressed as a % of the total number of applications received by 30 June 2025.	100% Households & business provided with full waterborne sewer connections expressed as a % of the total number of applications received by 30 June 2026.	%	Quarterly	100%	100%	100%	100%	Operational	Application forms and connection report.
		KPI 31 Households & business provided with new water yard connections expressed as a % of the total number of applications received by 30 June 2026.	100% Households & business provided with new water yard connections expressed as a % of the total number of applications received by 30 June 2025.	100% Households & business provided with new water yard connections expressed as a % of the total number of applications received by 30 June 2025.	%	Quarterly	100%	100%	100%	100%	Operational	Application forms and connection report.
	Upgrading of water infrastructure	**KPI 32** Number of Replacement of faulty meters (replacement of the old water meter with the new meters) by 30 June 2026.	200 Replacement of faulty meters (replacement of the old water meter with the new meters) quarterly by 30 June 2025.	200 Replacement of faulty meters (replacement of the old water meter with the new meters) quarterly by 30 June 2025.	Number	Quarterly	50	50	50	50	Operational	Replacement registers
	To ensure projects are implemented within required and legal standards by continuously monitoring progress with implementation of projects	**KPI 33** % of allocated budget against expenditure spend upgrading of gravel internal road to paved road at Batlharos RDP by 30 June 2026.	New	% of allocated budget against expenditure spend upgrading of gravel internal road to paved road at Batlharos RDP by 30 June 2026.	%	Annually	n/a	n/a	n/a	20%	20 413 181,52	Progress report, last payment certificate and GPS coordinates.

		KPI 34 *% of allocated budget against expenditure spend on Construction of new community hall by 30 June 2026.(multiyear)*	*% of allocated budget against expenditure spend on Construction of new community hall by 30 June 2025.(multiyear)*	*% of allocated budget against expenditure spend on Construction of new community hall by 30 June 2026.(multiyear)*	*%*	*Annually*	*n/a*	*n/a*	*n/a*	*18%*	*7 370 510,48*	*Progress report, last payment certificate and GPS coordinates.*
		KPI 35 *% of allocated budget against expenditure spend on Mapoteng: Diamond view- extension of water supply network by 30 June 2026.(multiyear)*	*% of allocated budget against expenditure spend on Mapoteng: Diamond view- extension of water supply network by 30 June 2025.(multiyear)*	*% of allocated budget against expenditure spend on Mapoteng: Diamond view- extension of water supply network by 30 June 2026.(multiyear)*	*%*	*Annually*	*n/a*	*n/a*	*n/a*	*48%*	*8 900 000,00*	*Progress report, last payment certificate and GPS coordinates and expenditure report.*
		KPI 36 *% of allocated budget against expenditure spend on Seven Miles Bulk water supply (Block H) New Hotazel by 30 June 2026.(multiyear)*	*% of allocated budget against expenditure spend on Seven Miles Bulk water supply (Block H) New Hotazel by 30 June 2025.(multiyear)*	*% of allocated budget against expenditure spend on Seven Miles Bulk water supply (Block H) New Hotazel by 30 June 2026.(multiyear)*	*%*	*Annually*	*n/a*	*n/a*	*n/a*	*30%*	*15 900 000,00*	*Progress report, last payment certificate and GPS coordinates and expenditure report.*
		KPI 37 *% of allocated budget against expenditure spend on Remmogo section- extension of water supply network and source by 30 June 2026.(multiyear)*	*% % of allocated budget against expenditure spend on Remmogo section- extension of water supply network and source by 30 June 2025.(multiyear)*	*% % of allocated budget against expenditure spend on Remmogo section- extension of water supply network and source by 30 June 2026(multiyear)*	*Number*	*Annually*	*n/a*	*n/a*	*n/a*	*67%*	*19 302 998,00*	*Progress report, last payment certificate and GPS coordinates and expenditure report.*
	To upgrade main gravel roads to paved standard by 2026.	***KPI 38*** *Number Patching and resealing of existing tarred roads by 30 June 2026.*	*2 Kilometre of Patching and resealing of existing tarred roads by 30 June 2025.*	*2 kilometre of Patching and resealing of existing tarred roads by 30 June 2026.*	*KM*	*Quarterly*	*n/a*	*n/a*	*n/a*	*2km*	*Operational*	*Report on meters of resealing of existing tarred roads.*
		KPI 39 *Adherence to planned electrical maintenance programme by June 2026.*	*100% Adherence to electricity maintenance programme by June 2025.*	*100% Adherence to planned electrical maintenance programme by June 2026.*	*%*		*n/a*	*n/a*	*100%*	*100%*	*Operational*	*Maintenance plan, Job cards & expenditure report.*

		KPI 40 *300w led High mass lights fittings & 100 streets lights fittings conducted by 30 June 2026.*	*Replacement of 600 high mass lights with 200w Led lights by 30 June 2025.*	*250w led High mass lights fittings & 100 streets lights fittings conducted by 30 June 2026.*	*Number*	*Quarterly*	*n/a*	*125*	*125*	*150*	*3 000 000*	*Close out report & expenditure.*
	Provision of basic level of services to 1000 households in 2025/26 Financial year	***KPI 41*** *Electrification of 620 household Obama phase 2 200, Wrenchville 40, Diamond view 180 , Seven miles 200 by 30 June 2026.*	*Electrification of 1505 households for 500 Promise Land, 300 Seven miles & Diamond View 675 & 31 Gatlose Micro grind by 30 June 2025.*	*Electrification of 620 household 200 Obama phase 2 , Wrenchville 40, Diamond view 180 , Seven miles 200 by 30 June 2026.*	*Number*	*Annually*	*n/a*	*n/a*	*n/a*	*620*	*15 500 00.00*	*PCS file provided by contractor: Stand no., ID numbers, meter numbers and beneficiaries names*
		KPI 42 *Number of report on Distribution losses conducted by 30 June 2026.*	*Number of report on Distribution losses conducted biannually by 30 June 2025.*	*Number of report on Distribution losses conducted biannually by 30 June 2026.*	*Number*	*Annually*	*n/a*	*1*	*n/a*	*1*	*Operational*	*Distributional loss report.*

Key Performance Area: Basic Services Delivery and Infrastructure Development

Strategic Goals	***Objectives***	***Key Performance Indicators***	***Baseline***	***Target output (Annual target)***	***Unit of Measurement***	***Reporting cycle***	***Quarterly Targets*** ***1st Quarter***	***2nd Quarter***	***3rd Quarter***	***4th Quarter***	***Annual Budget***	***Portfolio of Evidence***
		KPI 43 % water quality level obtained as per SANS 241 physical and micro parameters by 30 June 2026.	Monthly water sampling with a minimum of 90% determinants with SANS 241 standard by 30 June 2025.	90% water quality level obtained as per SANS 241 physical and micro parameters by 30 June 2026.	%	Monthly	90%	90%	90%	90%	Operational	IRIS report, Laboratory analysis report
Develop and maintain infrastructural community services	To promote regular inspections and compliance checks which ensures vehicles are in optimal condition and reducing the risk of accidents.	**KPI 44** Number of routine vehicle inspection conducted by 30 June 2026.	New	20 Monthly vehicle inspection conducted by 30 June 2026.	Number	Monthly	60	60	60	60	Operational	Vehicle inspection forms.

	To reduce unexpected breakdowns and downtime by promoting regular maintenance.	**KPI 45** Number of monitoring reports on municipal fleet repairs and maintenance conducted by 30 June 2026.	New	Number of monitoring reports on municipal fleet repairs and maintenance conducted by 30 June 2026.	Number	Annually	n/a	n/a	n/a	1	Operational	Monitoring reports and supplier invoice.
	To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination	**KPI 46** Number of EPWP Jobs created by 30 June 2026.	284 EPWP Jobs created by 30 June 2025.	284 EPWP Jobs created by 30 June 2026.	Number	Annually	n/a	n/a	n/a	284	1 426 000	Copies of employment contracts
		KPI 47 Number of reports on In-situ houses constructed by the Department of COGHSTA by 30 June 2026.	Report on in-situ houses constructed by the Department of COGHSTA by 30 June 2025.	Report on in-situ houses constructed by the Department of COGHSTA by 30 June 2026.	Number	Annually	n/a	n/a	n/a	1	Operational	Report on in-situ housing provided by COGHSTA
Create a conducive environment for prosperous business investment	To ensure and Inspectorate the implementations of by-laws	**KPI 48** Number of Audit report on outdoor advertising conducted by 30 June 2026.	Audit report on outdoor advertising conducted by 30 June 2025.	Audit report on outdoor advertising conducted by 30 June 2026.	Number	Annually	n/a	n/a	n/a	1	Operational	Outdoor advertising audit report

Key Performance Area: Basic Services Delivery and Infrastructure Development

Strategic Goals	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Unit of Measurement	Reporting cycle	Quarterly Targets 1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Annual Budget	Portfolio of Evidence
Develop and main infrastructural and community services	To determine a candidate's ability to handle a vehicle safely and competently, adhering to traffic rules and laws.	**KPI 49** Number of reports on Learners licenses test conducted by 30 June 2026	12 Monthly reports on Learners licenses test conducted by 30 June 2025.	12 Monthly reports on Learners licenses test conducted by 30 June 2025.	Number	Quarterly	3	3	3	3	Operational	Enatis report
		KPI 50 Number of reports on Drivers licenses tests conducted by 30 June 2026.	12 Monthly reports on Drivers licenses tests conducted by 30 June 2025.	12 Monthly reports on Drivers licenses tests conducted by 30 June 2025.	Number	Quarterly	3	3	3	3	Operational	Enatis report

	Continuously maintain and upgrade parks and open areas to acceptable environmental standard	**KPI 51** Number of parks maintained by 30 June 2026.	7 parks maintained by 30 June 2025.	7 parks (1. leach 2. Wilger park 3. First eye 4. Caravan park 5. Hospital Park 6. Main building 7. Bree street) maintained by 30 June 2026.	Number	Quarterly	7	7	7	7	Operational	Reports Maintenance registers, weekly schedule.
	To establish fully functional Fire & Disaster Services by 2026.	**KPI 52** Emergency incidents attended to within an hour expressed as a % of incidents reported by 30 June 2026.	Emergency incidents attended to within an hour expressed as a % of incidents reported by 30 June 2025.	Emergency incidents attended to within an hour expressed as a % of incidents reported by 30 June 2026.	%	Quarterly	100%	100%	100%	100%	Operational	Incident report forms

Key Performance Area: Basic Services Delivery and Infrastructure Development							**Quarterly Targets**					
Strategic Goals	***Objectives***	***Key Performance Indicators***	***Baseline***	***Target output (Annual target)***	***Unit of Measurement***	***Reporting cycle***	***1st Quarter***	***2nd Quarter***	***3rd Quarter***	***4th Quarter***	***Annual Budget***	***Portfolio of Evidence***
Develop and main infrastructural and community services	To continuously monitor compliance of businesses with Business Act, by-laws and policies	**KPI 53** Business premises inspections conducted expressed as a % of request received (hazardous and business premises) by 30 June 2026.	Business premises inspections conducted expressed as a % of request received (hazardous and business premises) by 30 June 2025.	Business premises inspections conducted expressed as a % of request received (hazardous and business premises) by 30 June 2026.	%	Quarterly	100%	100%	100%	100%	Operational	*Inspection request register and the inspection report.*
	To continuously ensure that vehicles are road worthy and regulate vehicle and driver's licenses in an efficient and professional manner	**KPI 54** Roadworthy tests conducted expressed as a total % of appointments made by 30 June 2026.	100% of Roadworthy tests conducted quarterly expressed as a total % of appointments made by 30 June 2025.	100% of Roadworthy tests conducted quarterly expressed as a total % of appointments made by 30 June 2026.	%	Quarterly	100%	100%	100%	100%	Operational	*Roadworthy Register and quality assurance forms*
	Provide ongoing traffic control services	**KPI 55** Number of planned Road blocks conducted by 30 June 2026.	48 road blocks conducted quarterly by 30 June 2025.	48 planned road blocks conducted quarterly by 30 June 2026.	Number	Quarterly	12	12	12	12	Operational	*Stop and approach register and road block schedule*
		KPI 56 Revenue generated through fines issued (Sec 341 & 56) by 30 June 2026.	R960 000 Revenue generated through roadblocks by 30 June 2025.	R720 000 Revenue generated through fines issued (Sec 341 & 56) by 30 June 2026.	R	Quarterly	180 000	180 000	180 000	180 000	Operational	*Financial report of revenue generated and Listing of fiines paid.*

Key Performance Area: Basic Services Delivery and Infrastructure Development							Quarterly Targets					
Strategic Goals	**Objectives**	**Key Performance Indicators**	**Baseline**	**Target output (Annual target)**	**Unit of Measurement**	**Reporting cycle**	**1st Quarter**	**2nd Quarter**	**3rd Quarter**	**4th Quarter**	**Annual Budget**	**Portfolio of Evidence**
Develop and main infrastructural and community services	To provide weekly curb side waste removal service to residential, schools, industrial and commercial sites (3 times a week) in Kuruman town, Wrenchville and Mothibistad	**KPI 57** Number of households & business provided with door-to-door waste collection by 30 June 2026.	6000 Households & Businesses provided with door-to-door waste collection by 30 June 2025.	6000 Households & Businesses provided with door-to-door waste collection by 30 June 2026.	Number	Quarterly	6000	6000	6000	6000	Operational	Control levy sheets and weekly schedules.
	To improve the environment, raise awareness about waste management, and foster a sense of community responsibility.	**KPI 58** Number of waste management awareness campaigns conducted by 30 June 2026.	New	12 Monthly waste management awareness campaigns conducted by 30 June 2026.	Number	Quarterly	3	3	3	3	3	Attendance registers and campaign reports
		KPI 59 Number of clean-up campaigns conducted by 30 June 2026.	New	12 Monthly Clean up campaigns conducted by 30 June 2026	Number	Quarterly	3	3	3	3	3	Attendance registers and campaign reports
	To improve incident response, and ultimately strengthen an organization's resilience.	**KPI 60** Security awareness campaigns conducted by 30 June 2026.	New	4 Security awareness campaigns conducted quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	1	Security awareness campaigns reports and attendance register.
	To implement measures on securing premises, restricting access.	**KPI 61** Number of monitoring reports on security management conducted by 30 June 2026.	New	4 Monitoring reports on security management conducted quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	1	Monitoring reports on security management.
	To promote sense of awareness and discourage individuals from engaging in illicit activities.	**KPI 62** Number of reports on Law enforcement conducted by 30 June 2026.	New	4 Reports on Law enforcement conducted quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	1	Reports on law enforcement.

	To continuously preserve, maintain and collect revenue related to the Kuruman Eye.	**KPI 63** Revenue generated from Caravan Park by 30 June 2026.	R280 000 revenue generated from Caravan Park by 30 June 2025.	R300 000 revenue generated from Caravan Park by 30 June 2026.	R	Annually	n/a	n/a	n/a	300 000	Operational	Financial report of revenue generated and proof of payment
		KPI 64 Revenue generated from 1st eye by 30 June 2026.	90 000 Revenue generated from 1st eye by 30 June 2025.	60 000 Revenue generated from 1st eye by 30 June 2026.	R	Annually	n/a	n/a	n/a	60 000	Operational	Financial report of revenue generated and proof of payment
	Improved literacy knowledge levels of the community	**KPI 65** Number of Library awareness campaigns conducted per library by 30 June 2026.	9 Library awareness campaigns conducted per library quarterly by 30 June 2025.	9 Library awareness campaigns conducted per library quarterly by 30 June 2026.	Number	Quarterly	9	9	9	9	Operational	Reports on Library awareness campaigns
		KPI 66 Number of participants attending library programmes held by 30 June 2026.	480 participants attending library programmes held per quarter by 30 June 2025.	480 participants attending library programmes held per quarter by 30 June 2026.	number	Quarterly	120	120	120	120	Operational	Attendance registers and report.
	To provide and maintain burial space at all times	**KPI 67** % of graves provided against the total number of applications received by 30 June 2026.	% Of graves provided against the total number of applications received by 30 June 2025.	% Of graves provided against the total number of applications received by 30 June 2026.	%	Quarterly	100%	100%	100%	100%	Operational	Graves applications.

Key Performance Area: Financial Viability and Accountability

Strategic Goals	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Unit of Measurement	Reporting cycle	Quarterly Targets: 1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Annual Budget	Portfolio of Evidence
Enhance revenue and financial management	To ensure provision of free basic services to registered indigents	**KPI 68** Number of indigent campaigns conducted by 30 June 2026.	Number of indigent campaigns conducted by 30 June 2025.	Number of indigent campaigns conducted by 30 June 2026.	Number	Annually	n/a	n/a	1	n/a	Operational	Indigent register
	Reduce unnecessary spending on travelling, overtime and operational costs by an average of 10% p.a.	**KPI 69** Unauthorised expenditure expressed as a % of total expenditure by 30 June 2026.	Unauthorised expenditure expressed as a 0% of total expenditure by 30 June 2025.	Unauthorised expenditure expressed as a 0% of total expenditure by 30 June 2026.	%	Annually	n/a	n/a	n/a	0%	Operational	Unauthorised expenditure register

		KPI 70 Irregular expenditure expressed as a % of total expenditure on New procumbent by 30 June 2026.	Irregular expenditure expressed as a 0% of total expenditure on New procumbent by 30 June 2025.	Irregular expenditure expressed as a 0% of total expenditure on New procumbent by 30 June 2026.	%	Annually	n/a	n/a	n/a	0%	Operational	Irregular expenditure register
		KPI 71 Fruitless expenditure expressed as a % of total expenditure by 30 June 2026.	Fruitless expenditure expressed as a 0% of total expenditure by 30 June 2025.	Fruitless expenditure expressed as a 0% of total expenditure by 30 June 2026.	%	Annually	n/a	n/a	n/a	0%	Operational	Fruitless expenditure register
		KPI 72 % of rates clearance certificates issued within 10 days of customer applications by 30 June 2026.	100 % of rates clearance certificates issued within 10 days of customer applications by 30 June 2025.	100 % of rates clearance certificates issued within 10 days of customer applications by 30 June 2026.	%	Days	100%	100%	100%	100%	Operational	Customer application forms and clearance certificates

Key Performance Area: Financial Viability and Accountability							**Quarterly Targets**					
Strategic Goals	***Objectives***	***Key Performance Indicators***	***Baseline***	***Target output (Annual target)***	***Unit of Measurement***	***Reporting cycle***	***1st Quarter***	***2nd Quarter***	***3rd Quarter***	***4th Quarter***	***Annual Budget***	***Portfolio of Evidence***
Enhance revenue and financial management	To compile a funded and realistic budget annually for approval by Council by the end of May of each year.	**KPI 73** 2024/2025 Adjusted budget submitted to Council for approval by 28 February 2026.	2024/2025 Adjusted budget submitted to Council for approval by 28 February 2025.	2024/2025 Adjusted budget submitted to Council for approval by 28 February 2026.	Date	Annually	n/a	n/a	28-Feb-25	n/a	Operational	Approved adjusted budget and council resolution
		KPI 74 2025/2026 draft budget tabled to council by 31 March 2026.	2025/2026 draft budget tabled to council by 31 March 2025.	2025/2026 draft budget tabled to council by 31 March 2026.	Date	Annually	n/a	n/a	31-Mar-25	n/a	Operational	Draft Budget and Council Resolution
		KPI 75 2025/2026 budget tabled to council for approval by the 31 May 2026.	2025/2026 budget tabled to council for approval by the 31 May 2025.	2025/2026 budget tabled to council for approval by the 31 May 2026.	Date	Annually	n/a	n/a	n/a	31-May-25	Operational	Budget and Council Resolution

	To ensure 100% compliance annually to legislatively prescribed financial report requirements.	**KPI 76** Number of Performance and budget reports submitted to council by 30 June 2026.	4 Performance and budget reports (sec 52(d)) submitted to council Quarterly by 30 June 2025.	4 Performance and budget reports (sec 52(d)) submitted to council Quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	Section 52 (d) reports and council resolution

Key Performance Area: Financial Viability and Accountability

Strategic Goals	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Unit of Measurement	Reporting cycle	Quarterly Targets: 1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Annual Budget	Portfolio of Evidence
Enhance revenue and financial management	To promote Financial Viability and accountability	**KPI 77** Number of Section 71 data strings uploaded on lg portal within 10 working days after month end by 30 June 2025.	12 Monthly Section 71 data strings uploaded on lg portal within 10 working days after month end by 30 June 2025.	12 Monthly Section 71 data strings uploaded on lg portal within 10 working days after month end by 30 June 2026.	Number	Days	3	3	3	3	Operational	Section 71 data strings, proof of submission to the Mayor of MSCOA uploads.
	To ensure 100% compliance annually to legislatively prescribed financial report requirements.	**KPI 78** Annual Financial Statements submitted to the Auditor General by 31 August 2025.	Annual Financial Statements submitted to the Auditor General by 31 August 2024.	Annual Financial Statements submitted to the Auditor General by 31 August 2025.	Date	Annually	31-Aug-25	n/a	n/a	n/a	6 535 440	Copy of the AFS and acknowledgement letter from Auditor General of South Africa.
	To promote Financial Viability and accountability	**KPI 79** Number of Municipal Property Rates Act Implementation Report submitted to council by 30 June 2026.	4 Quarterly reports on Municipal Property Rates Act Implementation Report submitted to council by 30 June 2025.	4 Reports on Municipal Property Rates Act Implementation Report submitted quarterly to council by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	Reports and council resolutions.

Key Performance Area: Financial Viability and Accountability

Strategic Goals	Objectives	Key Performance Indicators	Baseline	Target output (Annual target)	Unit of Measurement	Reporting cycle	Quarterly Targets: 1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Annual Budget	Portfolio of Evidence

Enhance revenue and financial management	To promote Financial Viability and accountability.	**KPI 80** Receipts from debtors expressed as a % of total revenue for the period from 1 July 2025 to 30 June 2026.	85% Receipts from debtors expressed as a % of total revenue for the period from 1 July 2024 to 30 June 2025.	85% Receipts from debtors expressed as a % of total revenue for the period from 1 July 2025 to 30 June 2026.	%	Quarterly	85%	85%	85%	85%	Operational	*List of debtors' receipts, Revenue Report Control levy summary*
		KPI 81 Supplementary valuation conducted by 30 June 2025.	Supplementary valuations conducted by 30 June 2025.	Supplementary valuation conducted by 30 June 2026.	Number	Annually	n/a	n/a	n/a	1	Operational	*Supplementary valuation roll*
		KPI 82 Cash/trade creditors coverage ratio by 30 June 2025.	Cash/trade creditors coverage ratio by 30 June 2025.	Cash/trade creditors coverage ratio by 30 June 2026.	Ratio	Quarterly	01:01	01:01	01:01	01:01	Operational	*Bank Statement, creditors listing/ age analysis*
		KPI 83 Net creditors' days by 30 June 2025.	Net creditors' days (valid expenditure) by 30 June 2025.	Net creditors' days (valid expenditure) by 30 June 2026.	Days	Quarterly	30	30	30	30	Operational	*Creditors age analysis, Proof of payment, cashbook and date stamp on Invoice.*

Key Performance Area: Good Governance and Public Participation

Strategic Goals	***Objectives***	***Key Performance Indicators***	***Baseline***	***Target output (Annual target)***	***Unit of Measurement***	***Reporting cycle***	***Quarterly Targets*** ***1st Quarter***	***2nd Quarter***	***3rd Quarter***	***4th Quarter***	***Annual Budget***	***Portfolio of Evidence***
Municipal Capacity and Infrastructure	To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	**KPI 84** Draft IDP tabled to council by 31 March 2026.	Draft IDP tabled to council by 31 March 2025.	Draft IDP tabled to council by 31 March 2026.	Date	Annually	n/a	n/a	31-Mar-26	n/a	Operational	Draft IDP and Council Resolution
		KPI 85 Final IDP submitted and approved by council by 31 May 2026.	Final IDP submitted and approved by council by 31 May 2025.	Final IDP submitted and approved by council by 31 May 2026.	Date	Annually	n/a	n/a	n/a	31-May-26	Operational	Approved IDP and council resolution

		KPI 86 Number of IDP Rep forum meetings held by 30 June 2026.	4 IDP Rep forum meetings held quarterly by 30 June 2025.	4 IDP Rep forum meetings held quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	Agenda, minutes and attendance register
		KPI 87 Number of IDP steering committee meetings held by 30 June 2026.	4 IDP steering committee meetings held quarterly by 30 June 2025.	4 IDP steering committee meetings held quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	Agenda, minutes and attendance register
		KPI 88 Number of IDP/budget review consultation meetings held in all wards by 30 June 2026.	IDP/budget review consultation meetings held in all wards by 30 June 2025.	IDP/budget review consultation meetings held in all wards by 30 June 2026.	Number	Annually	n/a	n/a	n/a	15 wards	Operational	Public notice, agenda, minutes and attendance register/visual invitation
		KPI 89 IDP/budget community consultation meetings held in 15 wards by 30 June 2026.	15 Wards represented at IDP/budget community participation meetings by 30 June 2025.	15 Wards represented at IDP/budget community participation meetings by 30 June 2026.	Number	Annually	n/a	n/a	n/a	15 wards	300 000	Public notice, agenda, minutes and attendance register/visual invitation
Key Performance Area: Good Governance and Public Participation							**Quarterly Targets**					
Strategic Goals	***Objectives***	***Key Performance Indicators***	***Baseline***	***Target output (Annual target)***	***Unit of Measurement***	***Reporting cycle***	***1st Quarter***	***2nd Quarter***	***3rd Quarter***	***4th Quarter***	***Annual Budget***	***Portfolio of Evidence***
Municipal Capacity and Infrastructure	Improve risk management processes by ensuring that all identified risks are mitigated	**KPI 89** Number of Audit, Risk and Performance Committee reports submitted to council by 30 June 2026.	4 Quarterly Audit, Risk and Performance Committee reports submitted to council by 30 June 2025.	4 Quarterly Audit, Risk and Performance Committee reports submitted to council by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	Audit, Risk and Performance Committee reports and council minutes

		KPI 90 Number of Audit Risk and Performance committee meetings held by 30 June 2026.	4 Audit, Risk and Performance Committee quarterly meeting held by 30 June 2025.	4 Audit, Risk and Performance Committee quarterly meeting held by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	Agenda, attendance register/visual invitation and minutes.
		KPI 91 Number Internal Audit Governance documents (IA Charter, Policy & ARPC Charter) approved by APRC by 30 June 2026.	Number Internal Audit Governance documents (IA Charter, Policy & ARPC Charter) approved by APRC by 30 June 2025.	Number Internal Audit Governance documents (IA Charter, Policy & ARPC Charter) approved by APRC by 30 June 2026.	Date	Annually	n/a	n/a	n/a	30-Jun-26	Operational	Governance documents & ARPC minutes (IA Charter, Policy & ARPC Charter)
		KPI 92 Number of internal audit progress reports on the implementation of the approved internal audit plan submitted to APRC by 30 June 2026.	4 Internal audit progress reports on the implementation of the approved internal audit plan submitted to APRC quarterly by 30June 2025.	4 Internal audit progress reports on the implementation of the approved internal audit plan submitted to APRC quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	Progress Reports & ARPC minutes
		KPI 93 Internal audit 3 years rolling plan Annually reviewed and approved by Audit Risk & Performance committee by 30 June 2026.	Internal audit 3 years rolling plan Annually reviewed by Audit Risk & Performance committee by 30 June 2025.	Internal audit 3 years rolling plan Annually reviewed by Audit Risk & Performance committee by 30 June 2026.	Date	Annually	n/a	n/a	n/a	30-Jun-26	Operational	Internal Audit 3 years rolling plan & ARPC minutes
		KPI 94 Number of Internal audit reports submitted to Audit Risk & performance committee by 30 June 2026.	4 Quarterly Internal audit reports submitted to Audit Risk & performance committee by 30 June 2025.	8 Internal audit reports submitted quarterly to Audit Risk & performance committee by 30 June 2026.	Number	Quarterly	2	2	2	2	Operational	signed IA reports

	To plan, monitor, report and evaluate performance of the municipality and employees within required timeframes	**KPI 95** Section 46 MSA report submitted to AGSA by 31 August 2025.	Section 46 MSA report submitted to AGSA by 31 August 2024.	Section 46 MSA report submitted to AGSA by 31 August 2025.	Date	Annually	31-Aug-25	n/a	n/a	n/a	Operational	Section 46 report and acknowledgement letter from AGSA
	To obtain unqualified audit results.	**KPI 96** Progress reports on the implementation of Audit Action Plan submitted to Council by 30 June 2026.	3 Progress reports on the implementation of Audit Action Plan submitted to Council quarterly by 30 June 2025.	3 Progress reports on the implementation of Audit Action Plan submitted to Council quarterly by 30 June 2026.	Number	Quarterly	1	n/a	1	1	Operational	Audit Action Plan & council resolution
Key Performance Area: Good Governance and Public Participation							***Quarterly Targets***					
Strategic Goals	***Objectives***	***Key Performance Indicators***	***Baseline***	***Target output (Annual target)***	***Unit of Measurement***	***Reporting cycle***	***1st Quarter***	***2nd Quarter***	***3rd Quarter***	***4th Quarter***	***Annual Budget***	***Portfolio of Evidence***
Municipal Capacity and Infrastructure	To plan, monitor, report and evaluate performance of the municipality and employees within required timeframes	**KPI 97** 2025-2026 Service Delivery Budget and Implementation Plan (SDBIP) approved by the mayor by 28 June 2026.	2024-2025 Service Delivery Budget and Implementation Plan (SDBIP) approved by the Mayor by 28 June 2025.	2025-2026 Service Delivery Budget and Implementation Plan (SDBIP) approved by the Mayor by 28 June 2026.	Date	Annually	n/a	n/a	n/a	28-Jun-26	Operational	*Copy of an approved SDBIP signed by the Mayor and proof of submission*
		KPI 98 Number of 2024-2025 performance agreements signed by the Accounting Officer and Directors by the 30 June 2026.	5 2024-2025 performance agreements signed by the accounting officer and Directors by 30 June 2025.	5 2025-2026 performance agreements signed by the accounting officer and Directors by 30 June 2026.	Number	Annually	n/a	n/a	n/a	5	Operational	*Copies of signed Performance Agreements*
		KPI 99 Section 72 report compiled and submitted to the National and Provisional Treasury and COGHSTA by 25 January 2026.	Section 72 report compiled and submitted to the National and Provisional Treasury and COGHSTA by 25 January 2025.	Section 72 report compiled and submitted to the National and Provisional Treasury and COGHSTA by 25 January 2026.	Date	Annually	n/a	n/a	25-Jan-26	n/a	Operational	*Section 72 report and proof of submission*

Key Performance Area: Good Governance and Public Participation							Quarterly Targets					
Strategic Goals	**Objectives**	**Key Performance Indicators**	**Baseline**	**Target output (Annual target)**	**Unit of Measurement**	**Reporting cycle**	**1st Quarter**	**2nd Quarter**	**3rd Quarter**	**4th Quarter**	**Annual Budget**	**Portfolio of Evidence**
Municipal Capacity and Infrastructure	To plan, monitor, report and evaluate performance of the municipality and employees within required timeframes	**KPI 100** Mid-Year performance review session conducted and submitted to COGHSTA by 31 January 2025.	2024-2025 Mid-Year performance review session conducted and submitted to COGHSTA by 31 January 2025.	2025-2026 Mid-Year performance review session conducted and submitted to COGHSTA by 31 January 2026.	Date	Annually	n/a	n/a	31-Jan-26	n/a	Operational	Minutes, attendance register and proof of submission
		KPI 101 Performance evaluation of the accounting officer and senior management for 2023-2024 by 31 January 2025.	Performance evaluation of the accounting officer and senior management for 2023-2024 by 31 January 2025.	Performance evaluation of the accounting officer and senior management for 2023-2024 by 31 January 2026.	Date	Annually	n/a	n/a	31-Jan-26	n/a	Operational	Agenda, attendance register, minutes and assessment report.
	To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	**KPI 102** IDP/PMS/Budget process plan approved by 31st August 2025.	IDP/PMS/Budget process plan approved by 31st August 2025.	IDP/PMS/Budget process plan approved by 31st August 2026.	Date	Annually	31-Aug-24	n/a	n/a	n/a	Operational	Approved IDP/PMS/Budget process plan and council resolution
	Improve risk management processes by ensuring that all identified risks are mitigated	**KPI 103** Reviewed Risk management policy annually reviewed by 30 June 2026.	Reviewed Risk management policy annually reviewed by 30 June 2025.	Reviewed Risk management policy annually reviewed by 30 June 2026.	Date	Annually	n/a	n/a	n/a	30-Jun-26	Operational	Policy, APC report and Council resolution.
		KPI 104 2023.-2024 Risk assessment annually completed by 30 June 2026.	2023-2024 Risk assessment annually conducted by 30 June 2025.	2023-2024 Risk assessment annually conducted by 30 June 2026.	Date	Annually	n/a	n/a	n/a	30-Jun-26	Operational	Risk assessment register.

		KPI 105 Number of Strategic risk assessments/reviews conducted by 30 June 2026.	Quarterly report on Strategic risk assessments/reviews conducted by 30 June 2025.	4 Reports on Strategic risk assessments/reviews conducted quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	4 strategic risk assessment reports and attendance register
		KPI 106 Number of Operational risk assessments/reviews conducted by 30 June 2026.	4 Quarterly reports on operational risk assessments/reviews conducted by 30 June 2025.	4 Reports on operational risk assessments/reviews conducted quarterly by 30 June 2026.	Number	Quarterly	1	1	1	1	Operational	4 Operational risk assessment reports and attendance register
	To continuously curb corrupt behaviour through deterrence, prevention and education	**KPI 107** Fraud Prevention Policy Annually reviewed and submitted to council by 30 June 2026.	Fraud Prevention Policy Annually reviewed and submitted to council by 30 June 2025.	Fraud Prevention Policy Annually reviewed and submitted to council by 30 June 2026.	Date	Annually	n/a	n/a	n/a	30-Jun-26	Operational	Fraud and presentation policy and council resolution.
	To plan, monitor, report and evaluate performance of the municipality and employees within required timeframes	**KPI 108** Final Annual Report submitted to council by 31 March 2026.	Final Annual Report submitted to council by 31 March 2025.	Final Annual Report submitted to council by 31 March 2026.	Date	Annually	n/a	n/a	31-Mar-25	n/a	Operational	Annual Report and council resolution