

**MALUTI A PHOFUNG LOCAL MUNICIPALITY
(FS194)**



**TOP LAYER (TL) SERVICE DELIVERY AND BUDGET
IMPLEMENTATION PLAN (ADJUSTED 2nd SDBIP)**

1 July 2025 to 30 June 2026

Corner of Moremoholo and Motlounge Streets, Setsing Complex, PHUTHADITJHABA, 9866

TEL: 058 718 3700 * E-MAIL: mmsoffice@map.fs.gov.za

WEB: www.malutiaphofung.fs.gov.za

TOWN AREAS

*** Harrismith * Kestell * Phuthaditjhaba***

LIST OF ABBREVIATIONS/ ACRONYMS

Abbreviations/ Acronyms	Descriptions	Abbreviations/ Acronyms	Descriptions
AGSA	Auditor-General of South Africa	OPEX	Operating Expenditure
AFS	Annual Financial Statements	PDO	Pre-determined Objectives
CAPEX	Capital Expenditure	PMDS	Performance Management and Development System
CFO	Chief Financial Officer	PMS	Performance Management System
DM	District Municipality	PMU	Project Management Unit
DCoG	Department of Cooperative Governance	POE	Portfolio of Evidence
EXCO	Executive Committee	SDBIP	Service Delivery and Budget Implementation Plan
IDP	Integrated Development Plan	TID	Technical Indicator Description
KPA	Key Performance Area	TL	Top Layer
KPI	Key Performance Indicator	WC	Ward committee
LED	Local Economic Development	SOP	Standard Operating Procedure
LG	Local Government	PDO	Pre-determined Objectives
LM	Local Municipality	PMDS	Performance Management and Development System
MFMA	Municipal Finance Management Act No. 56 of 2003	PMS	Performance Management System
MM	Municipal Manager	PMU	Project Management Unit
MSM	Municipal Senior Manager	POE	Portfolio of Evidence
MTREF	Medium-Term Revenue and Expenditure		

Definitions

Activities		The process or actions that use a range of inputs to produce the desired outputs and ultimately outcomes.
Baseline		Is the current level of performance that the institutions aim to improve.
Benchmarking		It's the process whereby an organization of similar nature uses each other's performance as a collective standard against which to measure their own performance.
Impact		The results achieving specific outcomes, such as reducing poverty and creating jobs.
Input		All resources that contribute to the production and development of outputs.
Integrated Development Plan (IDP)		Is the strategic 5-year plan of a municipality as envisaged in Systems Act Section 25.
Key Initiative		<p>Is an activity or task that is performed with the intension of achieving a key performance indicator and target.</p> <ul style="list-style-type: none">▪ Examples could include setting up a committee, reviewing or developing a policy or bill, etc.▪ It will also include any activity that cannot be classified as a project or a programme.
Key Performance Area (KPA)		Is the functional area that the municipality must perform to achieve its Mission and Vision.
Key Performance Indicator (KPI)		It defines how performance will be measured along a scale or dimension to achieve the strategic objectives.
Objectives		The municipality is striving towards achieving goals over a 5-year period to inform the mission – outcomes.
Outcomes		The medium-term results for specific beneficiaries that are the consequence of achieving specific outputs.
Output		The final products or goods and services produced for delivery.
Performance Cycle		Is the period commencing on 1 July annually and ending 30 June of the following year for which performance is planned, monitored and assessed.
Performance Standard		<p>Expresses the minimum acceptable level of performance, or level of performance that is generally expected.</p> <ul style="list-style-type: none">▪ These should be informed by legislative requirements departmental policies and service level agreements but can also be benchmarked against other institutions performance levels in accordance with best practice principles.

Portfolio of Evidence (POE)	Evidence	The documentary evidence on progress made by staff towards achieving of the KPAs and KPIs.
Pre-determined Objective (PDO)	Objective	The areas identified as important or crucial where a result will assist in the execution of the IDP.
Project		<p>A capital or development project that is executed over a specific period/ time with a defined beginning and end.</p> <ul style="list-style-type: none"> ▪ <i>It is normally funded by the capital or development budget with the intension of achieving a key performance indicator and target.</i> ▪ <i>Examples could include the construction of roads, buildings, infrastructure, etc.</i>
SDBIP		A detailed plan approved by the Mayor/ Executive Mayor of a municipality in terms of MFMA Section 53 (1)(c)(ii) for implementing the municipality's delivery of municipal services and its annual budget.
Strategic Objective		Purpose statements that help create an overall vision and set goals and measurable steps for an organization to help achieve the desired outcome.
Strategy		A plan of action or policy designed to achieve the overall vision.
Technical Indicator Description (TID)		<p>An organized, purposeful structure that consists of interrelated and interdependent elements (<i>components, entities, factors, members, parts etc.</i>).</p> <ul style="list-style-type: none"> ▪ <i>These elements continually influence one another (directly or indirectly) to maintain their activity and the existence of the system, to achieve the goal of the system.</i>

Table of Contents

LIST OF ABBREVIATIONS/ ACRONYMS	2
Definitions.....	3
1. Mayor’s Approval	6
2. Municipal Manager’s Quality Assurance	7
3. Introduction	8
4. IDP and budget implementation, monitoring and review.....	10
5. Legislative Framework	10
6. Components of the SDBIP	12
6.1 Monthly projections of revenue and expenditure.....	12
6.2 Monthly projections of capital expenditure for each vote	13
6.3 Quarterly projections of service delivery targets and performance indicators for each vote 14	
7. Top Layer SDBIP	15
7.1 KPA 1: BASIC SERVICES DELIVERY – TOP LAYER.....	16
7.2 KPA 2: LOCAL ECONOMIC DEVELOPMENT – TOP LAYER.....	21
7.4 KPA 3: FINANCIAL VIABILITY & MANAGEMENT – TOP LAYER.....	23
7.5 KPA 4: INSTITUTIONAL DEVELOPMENT & TRANSFORMATION – TOP LAYER.....	26
7.6 KPA 5: GOOD GOVERNANCE – TOP LAYER.....	28
7.7 KPA 6: PUBLIC PARTICIPATION (PUTTING PEOPLE FIRST) – TOP LAYER.....	31
8. MUNICIPAL MANAGER’S QUALITY CERTIFICATE	33
9. Budget and Treasury	34
10. Community Services.....	40
11. Infrastructure.....	50
12. Corporate Services SDBIP	59
13. Human Settlements, Spatial Development Planning and Traditional Affairs (SPLUM)	72
14. Public Safety, Transport and Protection Services SDBIP	81
15. Local Economic Development SDBIP	86
16. Municipal Manager.....	94
17. Adjustments to Service Delivery and Budget Implementation Plan.....	105
18. List of Capital Projects Funded by Grant	111
19. List of Capital Projects Funded from Own Source	112
20. SDBIP Cycle.....	112
21. Conclusion.....	112

1. Mayor's Approval

Municipal Finance Management Act, 56 of 2003 (MFMA), section 53 (1) states that the Mayor of a municipality must—

(c) takes all reasonable steps to ensure-

(ii) that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget; and

(iii) that the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers—

(aa) comply with this Act in order to promote sound financial management;

(bb) are linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan; and

(cc) are concluded in accordance with section 57(2) of the Municipal Systems Act.

The Maluti -A- Phofung Local Municipality's 2025/2026 final IDP and Budget were approved by Council on 29 May 2025 in its Ordinary Council Meeting held at the Phuthaditjhaba Multi-purpose Hall in Phuthaditjhaba and accordingly, attached hereto, is the final SDBIP for 2025/2026 financial year.

I, **Cllr Malekula Melato**, in my capacity as the Executive Mayor of Maluti -A- Phofung Local Municipality, hereby confirm receipt of the FINAL revised Service Delivery and Budget Implementation Plan (SDBIP) for 2025/2026 as required in terms section 53(1) (c) of the Municipal Finance Management Act, 2003 (MFMA) as stated above.



Cllr Malekula Melato

Executive Mayor: Maluti -A- Phofung Local Municipality

DATE: ²³...../March / 2026

2. Municipal Manager's Quality Assurance

Municipal Finance Management Act, 56 of 2003 (MFMA), section 69 (3) states the accounting officer must no later than 28 days after the approval of an Annual Budget submit to the mayor—

- a) a final service delivery and budget implementation plan for the budget year;
- b) final annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers

I, **Adv. Motsoahae Matthews Mofokeng**, in my capacity as the Municipal Manager of the Maluti -A- Phofung Local Municipality hereby submit the FINAL 2025/2026 SDBIP to the Executive Mayor for approval.



Adv. MM Mofokeng

Municipal Manager

DATE: 23/March/ 2026

3. Introduction

The Service Delivery Budget and Implementation Plan (SDBIP) gives effect to the Integrated Development Plan (IDP) and budget of the municipality. This can only be achieved if the IDP and budget are fully aligned with each other, as required by the MFMA. The budget gives effect to the strategic priorities of the municipality and is not a management or implementation plan. The SDBIP therefore serves as a "contract" between the administration, council and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelve months. This provides the basis for measuring performance in service delivery against end-of-year targets and implementing the budget. The SDBIP provides the vital link between the Mayor, Council (executive) and the administration and facilitates the process for holding management accountable for its performance.

The SDBIP 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 performance of the municipality. The SDBIP should therefore determine (and be consistent with) the performance agreements between the Mayor and the Municipal Manager and then between the Municipal Manager and Senior Managers determined at the start of every financial year and approved by the Mayor. The end-of-year targets must be based on quarterly and monthly targets, and the Municipal Manager must ensure that the budget is built around quarterly and monthly information. Being a start-of-year planning and target tool, the SDBIP gives meaning to both in-year reporting in terms of section 71 (monthly reporting), section 72 (mid-year report) and end-of-year Annual Reports.

The SDBIP is essentially the management and implementation tool which sets in-year information, such as quarterly service delivery and monthly budget targets, and links each service delivery output to the budget of the municipality, thus providing credible management information and a detailed plan for how the municipality will provide such services and the inputs and financial resources to be used. The SDBIP indicates the responsibilities and outputs for each of the senior managers in the top management team, the inputs to be used, and the time deadlines for each output. The SDBIP will therefore determine the performance agreements of the Municipal Manager and Senior Managers, including the outputs and deadlines for which they will be held responsible.

The SDBIP should also provide all expenditure information (for capital projects and services) per municipal ward, so that each output can be broken down per ward, where this is possible, to support ward councillors in service delivery information. The SDBIP is also a vital monitoring tool for the Mayor and Council to monitor in-year performance of the Municipal Manager and for the municipal manager to monitor the performance of all managers

in the municipality within the financial year. This enables the Mayor and Municipal Manager to be pro-active and take remedial steps in the event of poor performance. The SDBIP aims to ensure that managers are problem-solvers, who routinely look out for unanticipated problems and resolve them as soon as possible. The SDBIP also enables the council to monitor the performance of the municipality against quarterly targets on service delivery.

Over and above the SDBIP giving effect to the IDP and Budget of the municipality, it is an expression of the objectives of the municipality in quantifiable outcomes that will be implemented by the administration for the financial period. It includes the service delivery targets and performance indicators for each quarter which is linked to the performance agreements of senior management. It therefore facilitates oversight over financial and non-financial performance of the municipality.

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 municipality's IDP and Budget. It provides a credible information management plan to ensure service targets and other performance management are achieved. It is the mechanism that ensures that the IDP and Budget are aligned. The focus of the SDBIP is the creation of both financial and non-financial measurable performance objectives in the form of service delivery targets.

This 2025/2026 SDBIP will not only ensure appropriate monitoring in the execution of the Maluti -A- Phofung's (MAP) budget and processes involved in the allocation of budgets to achieve key strategic priorities as set out by MAP's IDP, but will also serve as a channel of Annual Performance contracts for Senior Management and provide a foundation for overall annual and quarterly organizational performance for the 2025/2026 financial year. This SDBIP will also serve to monitor the implementation of the municipality's Financial Recovery Plan in an effort to turn the fortunes of the municipality around.

The SDBIP also assists the Executive, Council and the Community in their respective oversight responsibilities since it serves as an implementation and monitoring tool.

4. IDP and budget implementation, monitoring and review

The MFMA requires that municipalities prepare a SDBIP as a strategic financial management tool to ensure that budgetary decisions that are adopted by municipalities for the financial year are aligned with their strategic planning tool, the Integrated Development Plan (IDP). The SDBIP is a contract between the municipal council, its administration and the community. It gives effect to the IDP and budget of the municipality.

On the other hand, the municipal budget shall give effect to the Key Performance Areas (KPA) as contained in the IDP. In this regard, the Top Layer (TL) SDBIP shall contain details on the execution of the budget and information on programmes and projects. Quarterly, half-yearly and annual performance reports must also be submitted to Council to monitor the implementation of the predetermined objectives contained in the IDP.

Furthermore, the SDBIP is also a one-year detailed implementation plan which gives effect to the IDP and Budget of the municipality. It is a contract between the administration, the municipal council and the community expressing the goals and objectives set by Council as quantifiable outcomes that can be implemented by the administration over the next twelve months. As a result, the SDBIP provides the basis of measuring the performance in service delivery against end year targets and budget implementation.

Indicators developed for the municipality addresses the KPAs of the municipality. The municipality utilises the one-year TL SDBIP to ensure that it delivers on its service delivery mandate by indicating clear indicators and targets. These indicators also form the basis of the performance plans of the Municipal Manager and all Senior Managers or Directors; hence, the Directors are being evaluated on the approved TL SDBIP indicators.

5. Legislative Framework

Chapter 1 of the Municipal Finance Management Act (MFMA), defines a 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 planned service delivery and annual budget and must indicate (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; and
- c) any other matters that may be prescribed and includes any revisions of such plan by the Mayor in terms of section 54(1)(c).

In addition to the requirements as the MFMA, Circular 13 as published by National Treasury required the submission of a capital works plan. The MFMA requires the following to be included in the SDBIP of a municipality:

1. Monthly projections of revenue to be collected for each source;
2. Monthly projections of expenditure (operating and capital) and revenue for each vote;
3. Quarterly projections of service delivery targets and performance indicators for each vote;
4. Ward information for expenditure and service delivery; and

5. Detailed capital works plan broken down by ward over three years

MFMA also states that the SDBIP provides the vital link between an Executive Mayor, a Council and the Administration, and facilitates the process for holding management accountable for their performance. MFMA Circular 78 and 79 provide further guidance for municipalities and municipal entities in preparing their budget and Medium-Term Revenue and Expenditure Framework (MTREF). In addition, in line with the new National Treasury Guidelines and Regulation, municipalities are required to ensure that their SDBIP contains budget implementation plan and budgeted monthly revenue and expenditure.

In terms of MFMA section 53 (1) (c)(ii), the Mayor must, within 28 days after the adoption of the municipal budget, approve the municipality's SDBIP.

6. Components of the SDBIP

6.1 Monthly projections of revenue and expenditure

FS194 Maluti-a-Phofung - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 17/02/2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework	
		July Outcome	August Outcome	Sept Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
Revenue By Source															
Exchange Revenue		(23)													
Service charges - Electricity		25 119	64 568	36 016	17 937	33 096	34 873	43 404	43 404	43 404	43 404	307 058	648 142	827 945	927 288
Service charges - Water		9 740	7 120	7 120	9 702	7 735	7 850	14 221	14 221	14 221	14 221	28 070	128 615	100 945	107 005
Service charges - Waste Water Management		4 562	4 760	4 562	4 295	4 295	4 245	5 201	5 201	5 201	5 201	6 641	56 000	55 260	58 598
Service charges - Waste Management		4 568	4 571	4 568	4 291	4 248	4 245	4 382	4 382	4 382	4 382	7 560	51 768	55 141	58 476
Agency services															
Interest															
Interest earned from Receivables		8 452	(26)	9 150	18 023	8 036	8 982		5 973	6 973	6 973	24 792	107 637	132 892	140 054
Interest earned from Current and Non Current Assets			4 042	2 866	739	296	337		2 143	2 143	2 143	3 020	18 189	13 277	13 810
Dividends															
Rent on Land															
Rental from Fixed Assets		112	89	92	78	355	120		83	83	83	750	1 000	2 540	2 667
Licence and permits															
Special one-off items															
Operational Revenue		105	167	452	87	92	268		972	972	972	11 725	11 725	8 768	9 223
Property taxes															
Surcharges and taxes		8 540	9 063	9 218	13 711	9 808	8 660		10 144	10 144	10 144	18 953	115 088	111 462	112 087
Fines, penalties and forfeits		147	243	70	9	163	177		224	224	224	386	2 519	2 540	2 667
Licences or permits		385 046	335	255	65	293 519	1 860		73 929	73 929	73 929	10 771	864 638	1 850	1 850
Transfers and subsidies - Operational		3 398	3 423	3 467	7 034	3 489	3 568		3 474	3 474	3 474	6 881	41 693	907 431	946 524
Fuel Levy															
Interest															
Operational Revenue															
Gains on disposal of Assets															
Other Gains															
Discontinued Operations															
Total Revenue		405 068	89 520	77 987	76 349	356 097	75 657		185 027	185 027	185 027	434 989	2 083 586	2 281 572	2 448 053
Expenditure By Type															
Employee related costs		46 406	74 315	61 126	68 469	64 226	62 589		66 722	66 722	66 722	118 037	755 101	574 431	605 850
Remuneration of councillors		2 009	2 070	2 070	2 072	2 670	2 637		2 150	2 150	2 150	8 018	32 057	38 627	40 691
Bulk purchases - electricity		150 024	170 272	100 583	92 679	76 444	76 432		93 468	93 468	93 468	72 186	1 117 715	1 181 750	1 251 397
Inventory consumed		1 201	911	407	139	9 942	694		7 029	7 029	7 029	(40 748)	832	882	926
Debt impairment									5 731	5 731	5 731	19 208	36 400	13 542	13 783
Depreciation and amortisation									5 997	5 997	5 997	56 286	74 277	79 565	83 365
Interest		23 043	9	21 420	18	9 853	17		30 065	30 065	30 065	46 859	183 182	178 582	185 206
Contracted services		7 253	8 428	2 472	15 244	9 853	8 539		20 869	20 869	20 869	58 013	223 082	178 636	185 206
Transfers and subsidies									10 948	10 948	10 948	92 933	215 266	190 654	200 167
Receivable debts written off		57	165	387	59	71	71		727	727	727	13 916	17 120	24 314	25 967
Operational costs		637	2 028	6 496	8 151	1 412	4 269		14 230	14 230	14 230	69 108	146 747	111 041	114 678
Losses on disposal of Assets															
Other Losses															
Total Expenditure		231 320	258 799	115 712	315 281	185 861	155 878		268 087	268 087	268 087	562 022	2 801 782	2 448 114	2 579 631
Surplus/(Deficit)		173 748	(169 279)	(25 129)	(237 294)	169 236	(80 221)		(103 061)	(103 061)	(103 061)	(117 033)	(718 196)	(166 542)	(131 578)
Transfers and subsidies - capital (monetary allocators)															
Transfers and subsidies - capital (in kind - net)															
Surplus/(Deficit) after capital transfers & contributions		173 748	(173 129)	(25 129)	(228 944)	169 236	(87 706)		(78 790)	(78 790)	(78 790)	59 212	(428 027)	100 411	148 793

6.2 Monthly projections of capital expenditure for each vote

FS194 Maluti-a-Phofung - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 17/02/2026

Description - Municipal Vote	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Led, Tourism, Simmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Icip, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Maatj Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		221	181	9	30	244	626	72	72	316	316	83	83	25 359	200	200
Vote 04 - Financial Services		8 578	364	5 964	6 744	46 052	9 141	83	83	316	316	25 359	25 359	263 789	3 369	3 369
Vote 05 - Municipal Infrastructure		904	364	382	469	546	528	200	200	200	200	3 117	3 117	109 704	1 009	1 009
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		572	916	2 460	4 670	4 670	681	1 473	1 473	1 473	1 473	1 473	1 473	19 908	19 908	
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Led, Tourism, Simmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Icip, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		1 343	2 535	3 088	1 817	5 270	4 736	375	375	375	375	6 355	6 355	4 500	4 500	
Vote 14 - Maatj Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	2 247	12 452	10 950	11 498	56 568	14 121	37 358	37 358	37 358	37 358	150 376	150 376	266 080	266 080	
Total Capital Expenditure	2	2 247	12 452	10 950	11 498	56 568	14 121	37 358	37 358	37 358	37 358	150 376	150 376	266 080	266 080	

7. Top Layer SDBIP

The Five (5) Year Municipal Scorecard will be updated annually in accordance with the approved TL SDBIP. Implementation of the municipality's five (5) year Integrated Development Plan (*IDP*) as per strategic objectives for 2025/ 2026 will be assessed in terms of the following key performance areas (*KPAs*):

- a) Public Participation (***Putting People First***)
- b) Good Governance.
- c) Basic Service Delivery (***Delivering Basic Services***).
- d) Financial Viability and Management (***Sound Financial Management***).
- e) Institutional Development and Transformation (***Building Capable Local Government Institutions***).
- f) Local Economic Development (***LED***).

7.1 KPA 1: BASIC SERVICES DELIVERY – TOP LAYER

BASIC SERVICE DELIVERY														
Accelerate service delivery and infrastructure development														
Strategic Objective	KPI NO	Project	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
To improve household access to basic water supply. To improve household access to basic sanitation.	1	Provisioning of water	Number of projects to improve accessibility of water at Sterkfontein 16 Pumpstasios Ha se thunya reticulation during	R69 894 113.83	100%	All Wards	Annually	-	-	1 x progress report	Annual report completion certificate	Progress reports signed by the Director on basic water supply. Completion certificate for Sterkfontein only	Municipal Manager	Executive Mayor
	2	Improve basic sanitation.	Number of projects to improve basic sanitation in all 35 wards (VIP toilets)	R110 040 348	0	All Wards	1200	-	-	Progress report 150	Annual report completion certificate 450	Reports signed by the Director on basic sanitation	Municipal Manager	Executive Mayor
Percentage (%) of callouts responded to within 48 hours (water).	3	Time frame for correspondence responses.	Percentage (%) of callouts responded to within 48 hours (water) for the period ending 30 June 2026.	Operational Budget	100%	All Wards	4 x report on the entire callout responses with reference number linked	1 x report on the entire callout responses with reference	1 x report on the entire callout responses with reference	1 x report on the entire callout responses with reference	1 x report on the entire callout responses with reference	Reports on callouts responded to + Job Cards register	CEO MAP Water	Executive Mayor

Percentage (%) of callouts responded to within 48 hours (sanitation/waste water).	4	Time frame for correspondence responses.	Percentage (%) of callouts responded to within 48 hours (sanitation/wastewater) for the period ending by 30 June 2026	Operational Budget	100%	All Wards	4 x report on the entire callout responses with reference number linked	1 x report on the entire callout responses with reference number linked	1 x report on the entire callout responses with reference number linked	1 x report on the entire callout responses with reference number linked	1 x report on the entire callout responses with reference number linked	1 x report on the entire callout responses with reference number linked	Reports on callouts responded to + Job Cards register	CEO MAP Water	Executive Mayor
Percentage (%) of households with access to electricity.	5	Number of households with electricity.	Percentage (%) of households with access to electricity.	Operational Budget	New Indicator	All Wards	1 x Annual report	-	-	-	-	-	Signed report by the director on the number of households with access to electricity	Municipal Manager	Executive Mayor
Percentage (%) of unplanned outages that are restored to supply within industry standard timeframes.	6	Outages occurred and time required to restore electricity.	Percentage (%) of unplanned outages that are restored to supply within industry standard timeframes.	Operational Budget	4	All Wards	4 x report on outages occurred and time required to restore electricity.	1 x report on outages occurred and time required to restore electricity.	1 x report on outages occurred and time required to restore electricity.	1 x report on outages occurred and time required to restore electricity.	1 x report on outages occurred and time required to restore electricity.	1 x report on outages occurred and time required to restore electricity.	Quarterly reports signed by the director	Municipal Manager	Executive Mayor
Number of households living in inadequate houses	7	Inadequate households	Number of households living in inadequate houses	Operational Budget	100%	All Wards	1 x annual report on inadequate households	-	-	-	-	-	Report on households living in inadequate houses	Municipal Manager	Executive Mayor
Percentages (%) of households	8	Households with basic refuse removal services.	Percentages (%) of households with	Operational Budget	New Indicator	All Wards	90 000	-	-	-	-	-	Report on the number	Municipal Manager	Executive Mayor

with basic refuse removal services.	Percentages (%) of reported pothole complaints resolved within standard municipal response time.	9	Potholes complaints	basic refuse removal services (30 000).	Percentage (%) of reported pothole complaints resolved within standard municipal response time of 48 hours	Operational Budget	New indicator	All Wards	4 x report on reported pothole complaints resolved within municipal response time of 48 hours	1 x report on reported pothole complaints resolved within municipal response time of 48 hours	1 x report on reported pothole complaints resolved within municipal response time of 48 hours	of household with basic refuse removal services 30 000	of household with basic refuse removal services 30 000	of household with basic refuse removal services 30 000	Signed quarterly reports + Log book + schedule	Municipal Manager	Executive Mayor
Percentage (%) of surfaced municipal road lanes which has been resurfaced and resealed.	10	Resurfaced and resealed municipal road lanes	Percentage (%) of surfaced municipal road lanes which has been resurfaced and resealed.	Operational Budget	New Indicator	Whole Municipality	4 x report on resurfaced and resealed municipal road lanes	1 x report on resurfaced and resealed municipal road lanes	1 x report on resurfaced and resealed municipal road lanes	1 x report on resurfaced and resealed municipal road lanes	1 x report on resurfaced and resealed municipal road lanes	Quarterly reports + Job cards	Municipal Manager	Executive Mayor			
KMs of new municipal road network	11	KMs of new municipal road network	12 KMs of new municipal road network Makwane Qoqolosing Fikapalso Tshiane	Capex	New Indicator	Whole Municipality	2 x report on 12 Km municipal road network	1 x report on 12 Km municipal road network	1 x report on 12 Km municipal road network	1 x report on 12 Km municipal road network	1 x report on 12 Km municipal road network	Signed Quarterly reports + completion certificates	Municipal Manager	Executive Mayor			

Number of households in the municipal area registered as indigent.	12	Indigent register	Number of households in the municipal area registered as indigent.	Operational Budget	1649	Whole Municipality	3 x report on number of households in the municipal area registered as indigent	1 x report on number of households in the municipal area registered as indigent	1 x report on number of households in the municipal area registered as indigent	1 x report on number of households in the municipal area registered as indigent	1 x report on number of households in the municipal area registered as indigent	Report registered as indigent	on as	Municipal Manager	Executive Mayor
Number of new water connections meeting minimum standards.	13	Water connections	Number of applications received on new water connections made by MAP Water meeting minimum standards by 30 June 2026	Operational Budget	100%	Whole Municipality	4 x reports on applications received on new water connections	1 x report on applications received on new water connection	1 x report on applications received on new water connection	1 x report on applications received on new water connection	1 x report on applications received on new water connection	Reports on new water connections + Job Cards register	on new	CEO MAP Water	Executive Mayor
Number of new sewer connections meeting minimum standard.	14	Sewer connections	Number of new sewer connections by MAP Water meeting minimum standards by 30 June 2026	Operational Budget	4 x reports on applications received on new sewer connections	Whole Municipality	4 x reports on applications received on new sewer connections	1 x report on applications received on new sewer connection	1 x report on applications received on new sewer connection	1 x report on applications received on new sewer connection	1 x report on applications received on new sewer connection	Report on sewer connections + Job Cards register	on new	CEO MAP Water	Executive Mayor
Percentage (%) of total electricity losses.	15	Total electricity losses	Percentage (%) of total electricity losses.	Operational Budget	4 x report on total electricity losses	Whole Municipality	4 x report on total electricity losses	1 x report on total electricity losses	1 x report on total electricity losses	1 x report on total electricity losses	1 x report on total electricity losses	Signed reports on electricity losses	on	Municipal Manager	Executive Mayor
Total water losses	16	Total water losses	Total water losses	Operational budget		Whole Municipality						Signed reports on electricity losses	on	Municipal Manager	Executive Mayor

Percentage (%) of drinking water samples complying to SANS241	17	Drinking water samples	Percentage (%) of drinking water samples complying to SANS241 by 30 June 2026	Operational budget	4 x reports on water losses	Whole Municipality	4 x reports on water losses	1 x report on water losses	1 x report on water losses	1 x report on water losses	1 x report on water losses	1 x report on water losses	1 x report on water losses	Analysis reports on SANS241	CEO MAP Water	Executive Mayor
Adherence to legislative requirements	18	MIG and other conditional grants	Report developed on MIG and other conditional grants expenditure reports submitted by 30 June 2026	Operational Budget	4	Whole Municipality	4 x reports on MIG and other conditional grants	1 x reports on MIG and other conditional grants	1 x reports on MIG and other conditional grants	1 x reports on MIG and other conditional grants	1 x reports on MIG and other conditional grants	1 x reports on MIG and other conditional grants	1 x reports on MIG and other conditional grants	Signed Report with Minutes	Municipal Manager	Executive Mayor

7.2 KPA 2: LOCAL ECONOMIC DEVELOPMENT – TOP LAYER

LOCAL ECONOMIC DEVELOPMENT														
Promote Sustainable economic growth and creation of decent jobs														
Strategic Objective	KPI NO	Project	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
Number of work opportunities created through public employment programme.	19	Work opportunities created	Number of work opportunities created through public employment programme.	R8 000 000	1 x annual report	Whole of municipality	1 x annual report on work opportunities creates through public employment programme (1750)	-	-	-	1 x annual report on work opportunities creates through public employment programme (1750)	Report signed by the Director Infrastructure Services, signed incentive grant agreement, recruited participant's list, sample contracts of employment (5)	Municipal Manager	Executive Mayor
Percentage (%) of total municipal operating expenditure spent on contracted service providers residing within the municipal area.	20	Contracted service providers residing within the municipal area	Percentage (%) of total municipal operating expenditure spent on contracted service providers residing within the municipal area.	Operational Budget	New	Whole of municipality	4 x reports on contracted service providers residing within the municipality	1 x reports on contracted service providers residing within the municipality	1 x reports on contracted service providers residing within the municipality	1 x reports on contracted service providers residing within the municipality	1 x reports on contracted service providers residing within the municipality	Signed report on contracted service providers	Municipal Manager	Executive Mayor
Percentage (%) of the municipality's operating budget	21	Indigent	Percentage (%) of the municipality's operating budget spent on indigent	R19 350 685	New	Whole municipality	4 x report on the budget spent on indigent relief	1 x report on the budget spent on indigent relief	1 x report on the budget spent on indigent relief for free	1 x report on the budget spent on indigent relief for free	1 x report on the budget spent on indigent relief for free	Municipality's operating budget	Municipal Manager	Executive Mayor

Approved LED strategy.	25	LED Strategy	Approved LED strategy.	Investors	100%	Whole Municipality	100% (cumulative)	Progress report	-	-	Progress reports on the implementation of the LED Strategy	Municipal Manager	Executive Mayor
------------------------	----	--------------	------------------------	-----------	------	--------------------	-------------------	-----------------	---	---	--	-------------------	-----------------

7.3 KPA 3: FINANCIAL VIABILITY & MANAGEMENT – TOP LAYER

FINANCIAL MANAGEMENT & VIABILITY														
To improve the effectiveness of governance administrative and financial systems														
Strategic Objective	KPI NO	Project	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
Budget Funding plan	26	Consolidated Budget funding Plan	Budget funding plan	Operational Budget	4 x report on the consolidate budget funding plan	Whole Municipality	4 x report on the consolidate budget funding plan	1 x report on the consolidate budget funding plan	1 x report on the consolidate budget funding plan	1 x report on the consolidate budget funding plan	1 x report on the consolidate budget funding plan	Consolidated Budget funding plan	Municipal Manager	Executive Mayor
Total Capital Expenditure as a percentage of Total Capital Budget.	27	Total capital expenditure	Total Expenditure as a percentage of Total Capital Budget.	Operational Budget	92%	Whole Municipality	100%	Report on 25% as a total capital expenditure	Report on 50% as a total capital expenditure	Report on 75% as a total capital expenditure	Report on 100% as a total capital expenditure	Quarterly C Schedule	Municipal Manager	Executive Mayor
Total Operating Expenditure as a percentage of Total Operating Expenditure Budget.	28	Total operating expenditure	Total Operating Expenditure as a percentage of Total Operating Expenditure Budget.	Operational Budget	92%	Whole Municipality	4 x reports on operating expenditure budget	Report on total 25% of operating expenditure budget	Report on total 50% of operating expenditure budget	Report on total 75% of operating expenditure budget	Report on total 100% of operating expenditure budget	Quarterly C Schedule	Municipal Manager	Executive Mayor

29	Total Operating revenue as a percentage of Total Operating Revenue Budget.	Total operating revenue	Total Operating revenue as a percentage of Total Operating Revenue Budget.	Operational Budget	92%	Whole Municipality	4 x reports on operating revenue budget	Report on total 25% operating revenue budget	Report on total 50% operating revenue budget	Report on total 75% operating revenue budget	Report on total 100% operating revenue budget	Quarterly Schedules C	Municipal Manager	Executive Mayor
30	Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget.	Service Charges and Property Rates Revenue	Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget.	Operational Budget	83%	Whole Municipality	4 x reports on service charges and property rates revenue budget	1 x report on 25% service charges and property rates revenue budget	1 x report on 45% service charges and property rates revenue budget	1 x report on 65% service charges and property rates revenue budget	1 x report on 95% service charges and property rates revenue budget	Quarterly Schedules C	Municipal Manager	Executive Mayor
31	Repairs and Maintenance as a percentage of property, plant, equipment and investment property.	Repairs and Maintenance	Repairs and Maintenance as a percentage of property, plant, equipment and investment property.	Operational Budget	5.2%	Whole Municipality	7.6%	1 x report on 2% repairs and maintenance of property, plant and equipment investment property	1 x report on 4% repairs and maintenance of property, plant and equipment investment property	1 x report on 6% repairs and maintenance of property, plant and equipment investment property	1 x report on 7.6% repairs and maintenance of property, plant and equipment investment property	Signed quarterly repairs and maintenance report + Job card	Municipal Manager	Executive Mayor
32	Collection rate	Collection rate	Collection rate	Operational Budget	78%	Whole Municipality	4 x Reports on collection billed revenue (71%)	Report on collection billed revenue (71%)	Report on collection billed revenue (71%)	Report on collection billed revenue (71%)	Report on collection billed revenue (71%)	Revenue report	Municipal Manager	Executive Mayor
33	Debtors payment period.	Debtors payment period.	Debtors payment period.	Operational Budget	1800 days	Whole Municipality	4 x reports on debtors	1 x report on debtors payment	1 x report on debtors payment	1 x report on debtors payment	1 x report on debtors payment	Quarterly budget	Municipal Manager	Executive Mayor

7.5 KPA 5: GOOD GOVERNANCE – TOP LAYER

GOOD GOVERNANCE														
To improve the effectiveness of governance administrative and financial systems														
Strategic Objective	KPI NO	Project	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
Adherence to legislative requirements	47	Approved adjusted SDBIP	To develop a report on SDBIP by 31 March 2026	Operational Budget	1	Whole Municipality	1	-	-	Signed Adjusted SDBIP	-	Approved SDBIP and Council resolution	Municipal Manager	Executive Mayor
Number of Council meetings held.	48	Council meetings	Number of Council meetings held.	Council	4	Whole Municipality	4 x reports on council meeting	1 x report on council meeting	1 x report on council meeting	1 x report on council meeting	1 x report on council meeting	Meeting notice(s) / Invites Attendance register(s) Minutes	Municipal Manager	Executive Mayor
Number of EXCO meetings held.	49	EXCO meetings	Number of EXCO meeting held.	Council	4	Whole Municipality	4 x report on EXCO meetings held	1 x report on EXCO meetings held	1 x report on EXCO meetings held	1 x report on EXCO meetings held	1 x report on EXCO meetings held	Meeting notice(s) / Invites Attendance register(s) Minutes	Municipal Manager	Executive Mayor
Number of council portfolio committee	50	Portfolio committee	Number of council portfolio committee meeting held.	Council	28	Whole Municipality	28 x portfolio reports	1 x reports from 7 portfolio meetings: Notices, Invites, Attendance registers, Minutes	1 x reports from 7 portfolio meetings: Notices, Invites, Attendance registers, Minutes	1 x reports from 7 portfolio meetings: Notices, Invites, Attendance registers, Minutes	1 x reports from 7 portfolio meetings: Notices, Invites, Attendance registers, Minutes	Meeting notice(s) / Invites Attendance register(s) Minutes	Municipal Manager	Executive Mayor
Attendance rate of municipal council	51	Council attendance rate	Attendance rate of municipal council meetings by	Council	1	Whole Municipality	4 x reports on Council attendance	1 x reports on Council attendance	1 x reports on Council attendance	1 x reports on Council attendance	1 x reports on Council attendance	Speaker's annual report on participating leaders	Municipal Manager	Executive Mayor

57	Quarterly performance reports	the municipality Report developed on quarterly performance reports submitted by 30 June 2026	Operational Budget	4	Whole Municipality	4 x reports	1 x 1 st quarter report	1 x 2 nd quarter report	1 x 3 rd quarter report	1 x 4 th quarter report	Reports + council resolution	Municipal Manager	Executive Mayor
58	Mid-Year report	Report developed on Mid-Year performance report submitted 31 Jan	Operational Budget	1	Whole Municipality	Mid-Year report	-	-	Mid-Year report document	-	Mid-Year report document and Council resolution	Municipal Manager	Executive Mayor
59	Mid-Year adjustment budget	Report developed on Mid-Year adjustment budget tabled by 28 February	Operational Budget	1	Whole Municipality	Mid-Year adjustment budget document	-	-	Mid-Year adjustment budget document	-	Mid-Year adjustment Budget and Council resolution	Municipal Manager	Executive Mayor
60	Final Annual report	Report developed on Final Annual report submitted and tabled by 31 March 2026	Operational Budget	1	Whole Municipality	1 x Annual report document	-	-	Final Annual report document	-	Final Annual Report and Council resolution	Municipal Manager	Executive Mayor

61	MPAC Oversight report	Report developed on oversight report of the Annual report considered/adopted 31 March 2026	Operational Budget	1	Whole Municipality	Annually	MPAC oversight report	Oversight report and Council resolution	Municipal Manager	Executive Mayor
62	IDP Process Plan	Report developed on Annual review of the process plan adopted by 31 August 2026	Operational Budget	1	Whole Municipality	Annually	Process Plan	Process Plan + Council resolution	Municipal Manager	Executive Mayor
63	Review IDP	Report developed on Annual review of IDP by 31 May 2026	Operational Budget	1	Whole Municipality	Annually	Reviewed IDP	Reviewed IDP and Council resolution	Municipal Manager	Executive Mayor

7.6 KPA 6: PUBLIC PARTICIPATION (PUTTING PEOPLE FIRST) – TOP LAYER

PUBLIC PARTICIPATION (Putting People First).														
To improve the effectiveness of governance administrative and financial systems														
Strategic Objective	KPI NO	Project	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
To monitor the functionality of ward	64		Functional ward committee	Council	140	All Wards	140 annually (35 WARDS x 4 reports on	1 x 35 reports on ward	1 x 35 reports on ward	1 x 35 reports on ward	1 x 35 reports on ward	Speaker's signed-off Quarterly report/ Annual	Municipal Manager	Executive Mayor

8. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **Adv. MM Mofokeng**, the Municipal Manager, hereby **submits the final Top Layer (TL) Adjusted Service Delivery and Budget Implementation Plan (SDBIP) for the 2025/ 2026 financial year for consideration by the Mayor** on behalf of the Executive Committee. This final 2025/ 2026 TL ADJUSTED SDBIP has been prepared in terms of the stipulated requirements as documented in the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and regulations made under this Act.



Adv. MM Mofokeng

Municipal Manager

Maluti-A-Phofung Local Municipality

Date: ²³...../ March/ 2026

ADJUSTED DEPARTMENTAL INDICATORS

9. Budget and Treasury

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY													
Goal(s) 1: Accelerate service delivery and infrastructure development													
Strategic Objective	KPI No.	Project	Indicator	Budget Allocation 2025/2026	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
To provide basic services to households and the business sector.	67	Indigent	Number of households in the municipal area registered as indigent.	Operational Budget 1649	Whole Municipality	3 x report on number of households in the municipal area registered as indigent	1 x report on number of households in the municipal area registered as indigent	-	1 x report on number of households in the municipal area registered as indigent	1 x report on number of households in the municipal area registered as indigent	Report on registered as indigent	CFO	Municipal Manager
KEY PERFORMANCE AREA (KPA) 2: LOCAL ECONOMIC DEVELOPMENT													
Goal(s) 2: Promote Sustainable economic growth and creation of decent jobs													
Strategic Objective	KPI No.	Project	Indicator	Budget Allocation 2025/2026	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
Support the development of SMME to participate in a diversified and growing economy	68	Creditors payment period.	Creditors Payment period	Operational Budget 365 days	Whole Municipality	4 x reports on Creditors payment period of 30 days	1 x reports on Creditors payment period of 30 days	1 x reports on Creditors payment period of 30 days	1 x reports on Creditors payment period of 30 days	1 x reports on Creditors payment period of 30 days	Quarterly budget statements section 52d	CFO	Municipal Manager
KEY PERFORMANCE AREA (KPA) 3: FINANCIAL MANAGEMENT & VIABILITY													
Goal(s) 3: To improve the effectiveness of governance administrative and financial systems													
Strategic Objective	KPI No.	Project	Indicator	Budget Allocation 2025/2026	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person

69	To enhance organisational performance, financial viability and management of municipal resources.	Irregular Expenditure Reduction	% reduction of Irregular Expenditure	Operational Budget	10%	Whole Municipality	25 % Irregular Expenditure report	1 x Irregular Expenditure report on 6%	1 x Irregular Expenditure report on 6%	1 x Irregular Expenditure report on 6%	1 x Irregular Expenditure report on 6%	1 x Irregular Expenditure report on 7%	Irregular Expenditure report	CFO	Municipal Manager
		Fruitless and Waste Expenditure Reduction	% reduction of Fruitless and Waste Expenditure	Operational Budget	10%	Whole Municipality	25% Fruitless and Wasteful Expenditure report	1 x Fruitless and Wasteful Expenditure report on 6%	1 x Fruitless and Wasteful Expenditure report on 6%	1 x Fruitless and Wasteful Expenditure report on 6%	1 x Fruitless and Wasteful Expenditure report on 7%	Fruitless and Wasteful Expenditure report	CFO	Municipal Manager	
		Unauthorized Expenditure Reduction	% reduction of Unauthorized Expenditure	Operational Budget	10%	Whole Municipality	25 % Unauthorized Expenditure report	1 x Unauthorized Expenditure report on 6%	1 x Unauthorized Expenditure report on 6%	1 x Unauthorized Expenditure report on 7%	1 x Unauthorized Expenditure report on 7%	Unauthorized Expenditure report	CFO	Municipal Manager	
72	To enhance organisational performance, financial viability and management of municipal resources	Liquidity Ratio	Current ratio	Operational Budget	1.5:1	Whole Municipality	4 x reports on current ratio (1.5:1)	1 x report on current ratio (1.5:1)	1 x report on current ratio (1.5:1)	1 x report on current ratio (1.5:1)	1 x report on current ratio (1.5:1)	1 x report on current ratio (1.5:1)	Cash flow report	CFO	Municipal Manager
		Cash/Cost coverage ratio	Cash/Cost coverage ratio	Operational Budget	2 months	Whole Municipality	12 x reports on Cash Cost coverage ratio	3 x reports on Cash Cost coverage ratio	3 x reports on Cash Cost coverage ratio	3 x reports on Cash Cost coverage ratio	3 x reports on Cash Cost coverage ratio	3 x reports on Cash Cost coverage ratio	3 x reports on Cash Cost coverage ratio	Quarterly budget statements section 52d	CFO
74	To enhance organisational performance, financial viability and management of municipal resources.	Capital vs Total Expenditure Ratio	Capital vs Total Expenditure ratio	Operational Budget	100%	Whole Municipality	4 x reports on capital vs total expenditure rations (100%)	Report on capital vs total expenditure rations (25%)	Report on capital vs total expenditure rations (25%)	Report on capital vs total expenditure rations (25%)	Report on capital vs total expenditure rations (25%)	Report on capital vs total expenditure rations (25%)	Cash flow report	CFO	Municipal Manager

	75	Debtors payment period.	Debtors payment period.	Operational Budget	1800 days	Whole Municipality	4 x reports on debtors payment period of 60 days	1 x report on debtors payment period of 60 days	1 x report on debtors payment period of 60 days	1 x report on debtors payment period of 60 days	1 x report on debtors payment period of 60 days	Quarterly budget statements section 52d	CFO	Municipal Manager
To enhance organisational performance, financial viability and management of municipal resources	76	Collection rate	Percentage collection on billed revenue received	Operational Budget	78%	Whole Municipality	4 x Reports on collection billed revenue (71%)	Report on collection billed revenue (71%)	Report on collection billed revenue (71%)	Report on collection billed revenue (71%)	Report on collection billed revenue (71%)	Revenue report	CFO	Municipal Manager
	77	Asset verification	Number of Quarterly Asset Verifications Conducted	Operational Budget	4	Whole Municipality	4 x reports on asset verification	1 x report on asset verification	1 x report on asset verification	1 x report on asset verification	1 x report on asset verification	Asset registers + Asset Verification Report signed by CFO	CFO	Municipal Manager
	78	Reconciliation of Asset Register	Percentage update reconciliation of asset register to GL	Operational Budget	100%	Whole Municipality	100% reconciliation of Asset Register to the General Ledger.	100% reconciliation completed and reported	100% reconciliation completed and reported	100% reconciliation completed and reported	100% reconciliation completed and reported	Reconciliation report of GL to FAR signed by CFO	CFO	Municipal Manager
To enhance organisational performance, financial viability and management of municipal resources.	79	Update and Maintenance of GRAP Compliant FAR	% of transactions accurately recorded to the General Ledger	Operational Budget	100%	Whole Municipality	4 x report on 100% of asset-related transactions recorded accurately in the General	1x report on 100% of asset-related transactions recorded accurately	1x report on 100% of asset-related transactions recorded accurately	1x report on 100% of asset-related transactions recorded accurately	1x report on 100% of asset-related transactions recorded accurately	Updated General Ledger	CFO	Municipal Manager

	80	Implementation of SCM Policy	Number of quarterly reports on the implementation of supply chain management policy	Operational Budget	4	Whole Municipality	Ledger and reflected in the GRAP-compliant Asset Register.	1 x report on the implementation of the SCM policy	in the General Ledger and reflected in the GRAP-compliant Asset Register.	1 x report on the implementation of the SCM policy	in the General Ledger and reflected in the GRAP-compliant Asset Register.	1 x report on the implementation of the SCM policy	in the General Ledger and reflected in the GRAP-compliant Asset Register.	1 x report on the implementation of the SCM policy	Report on the implementation of SCM Policy signed off by the CFO	CFO	Municipal Manager
--	----	------------------------------	---	--------------------	---	--------------------	--	--	---	--	---	--	---	--	--	-----	-------------------

KEY PERFORMANCE AREA (KPA) 4: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

Goal(s) 3: To improve the effectiveness of governance administrative and financial systems

Strategic Objective	KPI No.	Project	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
Enhance organisational performance and management of municipal resources	81	PMS	Turnaround time for the submission of departmental performance reports	Operational Budget	Within 15 days after the end of each quarter	Whole Municipality	4 x template and POE register on submitted items Within 15 days after the end of each quarter	1 x template and POE register on submitted items Within 15 days after the end of each quarter	1 x template and POE register on submitted items Within 15 days after the end of each quarter	1 x template and POE register on submitted items Within 15 days after the end of each quarter	1 x template and POE register on submitted items Within 15 days after the end of each quarter	Signed off template and POE register	CFO	Municipal Manager

KEY PERFORMANCE AREA (KPA) 5 & 6: GOOD GOVERNANCE & PUBLIC PARTICIPATION

Goal(s) 3: To improve the effectiveness of governance administrative and financial systems

Strategic Objective	KPI No.	Project	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
To improve the effectiveness of governance administrative and financial systems	82	Funding Plan	% Implementation of activities in the Funding Plan for own department	Operational Budget	100%	Whole Municipality	4 x Signed off Report on the Implementation of the Funding Plan	1 x Signed off Report on the Implementation of the Funding Plan	1 x Signed off Report on the Implementation of the Funding Plan	1 x Signed off Report on the Implementation of the Funding Plan	1 x Signed off Report on the Implementation of the Funding Plan	Signed off Report on the Implementation of the Funding Plan	CFO	Municipal Manager
	83	Circular 88 compliance	Number of Circular 88 reports developed and submitted	Operational Budget	4 X Circular 88 reports	Whole Municipality	4 X Circular 88 reports	1 X Circular 88 report	1 X Circular 88 report	1 X Circular 88 report	1 X Circular 88 report	Circular 88 quarterly reports	CFO	Municipal Manager
To improve the effectiveness of governance administrative and financial systems	84	Audit Committee	% Implementation of Audit Committee Resolutions for own department	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	Report on the implementation of Audit Committee Resolutions	CFO	Municipal Manager
	85	AFS	Number of AFS compiled and submitted to A-G by 31 August	Operational Budget	1	Whole Municipality	1	Annual Financial Statements (AFS)	-	-	-	-	AFS + Proof of submissions to AG	CFO
	86	A-G Matters	% of A-G matters addressed for own department as per the audit action plan	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	Audit action plan report	CFO	Municipal Manager
	87	Audit Committee resolutions	% of Audit Committee resolutions	Operational budget	100%	Whole Municipality	100%	100%	100%	100%	100%	1. Audit Committee Resolution	CFO	Municipal Manager

To improve the effectiveness of governance administrative and financial systems	88	Internal Audit Findings	% Implementation of departmental Internal Audit findings	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	100%	2. Report on the implementation of Audit Committee resolution	CFO	Municipal Manager
							1. Resolution Register Internal Audit Findings Implementation Report								
To ensure good corporate governance and public participation	89	Risk Management	Number of reviews conducted for departmental operational risk registers to identify emerging risks.	Operational Budget	4	Whole Municipality	4 x signed risk review report	1 x signed risk review report	1 x signed risk review report	1 x signed risk review report	1 x signed risk review report	Operational Risk Review Report signed off by CFO	CFO	Municipal Manager	


Adv. MM Mofokeng

: *T Masumo*

Municipal Manager

Acting / Chief Financial Officer

Date: 23/03/26

Date: 23/03/26

10. Community Services

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY														
Goal(s) 1: Accelerate delivery of reliable basic services and resilient infrastructure														
Strategic Objective	KPI No.	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Person Responsible
SPORTS														
To provide reliable basic services to households and the business sector	90	Renovation of parks by 30 June 2026	Number of parks to be renovated in (Harrismith) by 30 June 2026	Sponsorship (Busamed)	1	Ward 06	Annual	-	-	-	Report on the completion of the project	Quarterly reports+ completion certificate or close out report + pictures + Attendance registers	Acting/ Director	Municipal Manager
	91	Development of parks by 30 June 2026	Number of parks to be developed in (Kestell) by 30 June 2026	Operational Budget	New	Ward 03	Annual	-	-	-	Report on the completion of the project	Quarterly reports + completion certificate or close out report + pictures + Attendance registers	Acting/ Director	Municipal Manager
	92	Maintenance of parks by 30 June 2026	Number of parks maintained	R500 000	4	Wards 18, 22,05 and 29	4 x report on the maintained park and service areas +	1 x report on the maintained park and service areas +	1 x report on the maintained park and service areas +	1 x report on the maintained park and service areas +	1 x report on the maintained park and service areas +	Quarterly Maintenance Reports on service areas + attendance	Acting/ Director	Municipal Manager

To provide reliable services to households and the business sector	93	Beautification of access roads and municipal areas by 30 June 2026	Number of municipal pavements (urban) beautified	R200 000	10	Whole of municipality	attendance registers + pictures 4 x reports on beautified urban pavements + attendance registers + pictures	attendance registers + pictures 1 x reports on beautified urban pavements + attendance registers + pictures	attendance registers + pictures 1 x reports on beautified rural pavements + attendance registers + pictures	attendance registers + pictures 1 x reports on beautified rural pavements + attendance registers + pictures	attendance registers + pictures 1 x reports on beautified rural pavements + attendance registers + pictures	attendance registers + pictures 1 x reports on beautified rural pavements + attendance registers + pictures	attendance registers + pictures 1 x reports on beautified urban pavements + attendance registers + pictures	Quarterly Reports + attendance registers + pictures	Acting/ Director	Municipal Manager
	94		Number of municipal pavements (rural) beautified by 30 June 2026	R200 000	5	Whole of municipality	attendance registers + pictures 4 x reports on beautified rural pavements + attendance registers + pictures	attendance registers + pictures 1 x reports on beautified rural pavements + attendance registers + pictures	attendance registers + pictures 1 x reports on beautified rural pavements + attendance registers + pictures	attendance registers + pictures 1 x reports on beautified rural pavements + attendance registers + pictures	attendance registers + pictures 1 x reports on beautified rural pavements + attendance registers + pictures	attendance registers + pictures 1 x reports on beautified rural pavements + attendance registers + pictures	attendance registers + pictures 1 x reports on beautified urban pavements + attendance registers + pictures	Quarterly Reports + attendance registers + pictures	Acting/ Director	Municipal Manager
To provide reliable services to households and the business sector	95	Upgrading and maintenance of municipal facilities	Number of municipal facilities maintained	R500 000	13	Whole of municipality	attendance registers + pictures 23 Annually	attendance registers + pictures -	attendance registers + pictures -	attendance registers + pictures -	attendance registers + pictures -	attendance registers + pictures -	attendance registers + pictures 1 Report on 23 municipal facilities	1 x report on municipal facilities maintained + Memos, Formal request letters from the public or site attendance register + attendance registers + pictures	Acting/ Director	Municipal Manager

96	Number of sports facilities upgraded (swimming pool in Harrismith) by the 30 June 2026	R8000 000 - MIG	2	Ward 22	4 x report measuring Cumulative progress	1 x report measuring Cumulative progress	1 x report measuring Cumulative progress	1 x report measuring Cumulative progress	1 x report measuring Cumulative progress	1 x report measuring Cumulative progress	Quarterly Reports numerator = number of project activities completed up to date based on the quarterly report+ Denominator = total number of planned activities over the project duration	Acting/ Director	Municipal Manager
97	Number of open sports grounds Grated by 30 June 2026	R200 000	50	Whole of municipality	4 x report based on the number of grounds Grated	1 x report based on the number of grounds Grated	1 x report based on the number of grounds Grated	1 x report based on the number of grounds Grated	1 x report based on the number of grounds Grated	1 x report based on the number of grounds Grated	Quarterly Grated open grounds + attendance Reports +	Acting/ Director	Municipal Manager
98	Processing of bookings of municipal facilities	Operational Budget	New	Whole of municipality	4	Quarterly Reports + booking calendar register + revenue collection receipts	Quarterly Reports + booking calendar register + revenue collection receipts	Quarterly Reports + booking calendar register + revenue collection receipts	Quarterly Reports + booking calendar register + revenue collection receipts	Quarterly Reports + booking calendar register + revenue collection receipts	Quarterly Reports + booking calendar register + revenue collection receipts	Acting/ Director	Municipal Manager
ARTS & CULTURE													
To provide reliable services to households and the business sector													

99	To provide reliable basic services to households and the business sector	To Promote Arts and Culture Programmes.	Number of Arts and Culture programs promoted. (Internal programmes)	R120 000	New	Whole of municipality	12 x reports	1 x report based on raising a boy child 1 x report on woman's month celebration 1 x report on workshop and application of permits for traditional healers	4x reports	x reports	x reports	Quarterly Reports+ Notice/ Invite + Attendance register + photos	Acting/ Director	Municipal Manager
100	To provide reliable basic services to households and the business sector	To Support Arts and Culture programmes.	Number of Arts and Culture Programme Supported, (in partnership with other stakeholders)	R120 000	New	Whole of municipality	12 x reports	1 x report on Indoni camp + 1 x report on Tshelang re banana cultural festival + 1 x	3 x reports	3 x reports	3 x reports	Quarterly Reports+ Attendance registers, Photos and invites	Acting/ Director	Municipal Manager
101	To support and market local Arts and Culture Crafts and Products	To support and market local Arts and Culture crafts and products by 30 June 2026	To create a conducive platform for crafters.	R300 000	New	Whole of municipality	12 x reports	3 x reports	3 x reports	3 x reports	3 x reports	Quarterly Reports	Acting/ Director	Municipal Manager
COMMUNITY DEVELOPMENT														
102	To provide reliable basic services to households and	Number of Pauper Burials conducted by 30 June 2026	Pauper burials conducted by 30 June 2026	R530 000	4	Whole of municipality	4 x reports on Pauper burials conducted	1 x report on Pauper burials conducted	1 x report on Pauper burials conducted	1 x report on Pauper burials conducted	1 x report on Pauper burials conducted	Quarterly Reports: SAPS report and order form from SCM	Acting/ Director	Municipal Manager

114	Cemetery management	Graves provided (Sold Qwaqwa, Kestell & Harrismith) by 30 June 2026	Operational Budget	12	Whole of municipality	12 x Reports on graves sold: 3 for Qwaqwa + 3 for Kestell + 3 for Harrismith	3 x Reports on graves sold: 1 for Qwaqwa + 1 for Kestell + 1 for Harrismith	3 x Reports on graves sold: 1 for Qwaqwa + 1 for Kestell + 1 for Harrismith	3 x Reports on graves sold: 1 for Qwaqwa + 1 for Kestell + 1 for Harrismith	3 x Reports on graves sold: 1 for Qwaqwa + 1 for Kestell + 1 for Harrismith	List/Register of graves with evidence of payments made	Acting/ Director	Municipal Manager	
		Number of operational cemeteries maintained (Qwaqwa, Kestell & Harrismith by 30 June 2026	Operational Budget	6	Whole of municipality	12 Reports on cemeteries maintained: 3 for Qwaqwa+3 for Kestell + 3 for Harrismith	3 Reports on cemeteries maintained: 1 for Qwaqwa+1 for Kestell + 1 for Harrismith	3 Reports on cemeteries maintained: 1 for Qwaqwa+1 for Kestell + 1 for Harrismith	3 Reports on cemeteries maintained: 1 for Qwaqwa+1 for Kestell + 1 for Harrismith	3 Reports on cemeteries maintained: 1 for Qwaqwa+1 for Kestell + 1 for Harrismith	3 Reports on cemeteries maintained: 1 for Qwaqwa+1 for Kestell + 1 for Harrismith	Maintenance Report + Attendance register	Acting/ Director	Municipal Manager
		Number of non-operational cemeteries maintained (Fully utilised in Qwaqwa 1 & Harrismith 2)	Operational Budget	3	Qwaqwa & Harrismith	4 x reports on non-operational cemeteries maintained and fully utilised: 1 x Qwaqwa + 2 gravesites in Harrismith	1 x report on non-operational cemeteries maintained and fully utilised: 1 x Qwaqwa + 2 gravesites in Harrismith	1 x report on non-operational cemeteries maintained and fully utilised: 1 x Qwaqwa + 2 gravesites in Harrismith	1 x report on non-operational cemeteries maintained and fully utilised: 1 x Qwaqwa + 2 gravesites in Harrismith	1 x report on non-operational cemeteries maintained and fully utilised: 1 x Qwaqwa + 2 gravesites in Harrismith	1 x report on non-operational cemeteries maintained and fully utilised: 1 x Qwaqwa + 2 gravesites in Harrismith	Maintenance Report	Acting/ Director	Municipal Manager
115	To provide reliable basic services to households and the business sector	Number of cemetery electronic register procured by 31 March 2026	Operational budget	New Indicator	Whole of municipality	1 report on the entire SCM process and	Progress report on the cemetery electronic	Cemetery Electronic Register submission to	Acting/ Director	Municipal Manager				
116		117												

Goal(s) 3: To improve the effectiveness of governance administrative and financial systems

Strategic Objective	KPI No.	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
Enhance organisational performance and management of municipal resources	120	PMS	Turnaround time for the submission of departmental performance reports	Operational Budget	10 days	Municipal Offices	4	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Signed off POE with all relevant attachments	Acting/Director	Municipal Manager
	121	Circular compliance	Number of departmental Circular reports submitted	Operational Budget	4 Reports	Whole Municipality	4 x reports	1 x report	1 x report	1 x report	1 x report	Circular quarterly reports	Acting/Director	Municipal Manager
To improve the effectiveness of governance administrative and financial systems	122	Funding Plan	Implementation of activities in the Funding Plan for own department	Operational Budget	4 Reports	Whole Municipality	4 x reports	1 x report	1 x report	1 x report	1 x report	Report on the Implementation of the Funding Plan signed off by the Director	Acting/Director	Municipal Manager
	123	Audit Committee Resolutions	% Implementation of Committee Resolutions	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	Report on the implementation of Audit Committee Resolutions	Acting/Director	Municipal Manager
To ensure good corporate	124	MAYCO Council resolutions	% of MAYCO and Council resolutions	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	Report on the implementation of MAYCO and	Acting/Director	Municipal Manager

KEY PERFORMANCE AREA (KPA) 5: GOOD GOVERNANCE & PUBLIC PARTICIPATION

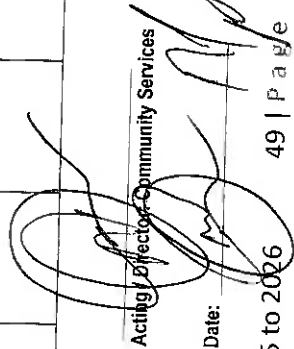
Goal(s) 3: To improve the effectiveness of governance administrative and financial systems

Strategic Objective	KPI No.	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
To improve the effectiveness of governance administrative and financial systems	121	Circular compliance	Number of departmental Circular reports submitted	Operational Budget	4 Reports	Whole Municipality	4 x reports	1 x report	1 x report	1 x report	1 x report	Circular quarterly reports	Acting/Director	Municipal Manager
	122	Funding Plan	Implementation of activities in the Funding Plan for own department	Operational Budget	4 Reports	Whole Municipality	4 x reports	1 x report	1 x report	1 x report	1 x report	Report on the Implementation of the Funding Plan signed off by the Director	Acting/Director	Municipal Manager
To improve the effectiveness of governance administrative and financial systems	123	Audit Committee Resolutions	% Implementation of Committee Resolutions	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	Report on the implementation of Audit Committee Resolutions	Acting/Director	Municipal Manager
To ensure good corporate	124	MAYCO Council resolutions	% of MAYCO and Council resolutions	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	Report on the implementation of MAYCO and	Acting/Director	Municipal Manager

governance and public participation	125	Internal and External Audit Findings	resolutions implemented	Operational Budget	100%	100%	100%	100%	100%	100%	100%	100%	Council resolutions. Resolution Register	Acting/ Director	Municipal Manager
To improve the effectiveness of governance administrative and financial systems	126		% of departmental A-G matters addressed as per the audit action plan	Operational Budget	100%	100%	100%	100%	100%	100%	100%	100%	Audit action plan report	Acting/ Director	Municipal Manager
	127	Risk Management	% Implementation of departmental Internal Audit findings	Operational Budget	100%	100%	100%	100%	100%	100%	100%	100%	Audit Findings Implementation Report	Acting/ Director	Municipal Manager
To ensure good corporate governance and public participation	128	MPAC/PROPEC Resolutions	Number of reviews conducted for departmental operational risk registers to identify emerging risks.	Operational Budget	4 Risk review report	1 Risk review report	1 Risk review report	1 Risk review report	1 Risk review report	1 Risk review report	1 Risk review report	1 Risk review report	Operational Risk Review Report signed off by the Director	Acting/ Director	Municipal Manager
			% Implementation of MPAC/PROPEC Resolutions relevant to the department	Operational Budget	100%	100%	100%	100%	100%	100%	100%	100%	100%	Report on the implementation of MPAC/PROPEC Resolution Register	Acting/ Director

Adv. MM Motokeng
Municipal Manager

Date: 23/03/26


Acting Director, Community Services
Date: 23/03/26

11. Infrastructure

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY														
Goal(s) 1: Accelerate delivery of reliable basic services and resilient infrastructure														
Strategic Objective	KPI NO	Project	Indicator	Budget Allocation 2020/25/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
WATER PROJECTS														
Efficient construction, rehabilitation and maintenance of municipal infrastructure	129	Water Provisioning	Construction of Thaba-Bosiu Water Pipeline by 31 March 2026	R17 099 825 (MIG Project)	5 km	Ward 19	4 x reports on 11km	1 x report on 2.5 km	1 x report on 2.5 km	1 x report on 5 km	1 x report on 6 km	Quarterly Reports and Completion Certificate	Acting/ Director	Municipal Manager
	130		Installation of Water reticulation for 670 stands phase 2 by 30 June 2026	R 12 899 729 (MIG Project)	New	Ward 19	3 x reports on 670	1 x report on 233 stands	1 x report on 200 stands	1 x report on 300 stands	Quarterly Reports and Completion Certificate	Acting/ Director	Municipal Manager	
	131		Repairs and maintenance of 3 water pump stations by 30 June 2026	8 952 431 (MIG Project)	New	Wards 9, 17 & 34	3 x reports	1 x report	1 x report	1 x report	1 x report	Quarterly Reports and Completion Certificate	Acting/ Director	Municipal Manager
	132		Naledi re route bulk water supply 830m 70mm	232 532,00	New	Ward 12	1 x report on 830 m x 7mm	-	-	-	1 x report on 830 m x 7mm & Completed	Quarterly Reports and Completion Certificate		
COMMUNITY FACILITY PROJECTS														

138	High Mast Lights	Installation of high mast lights	MAP-HIGH MAST LIGHTS IN 4 TOWNS PH 2	R 542 690,00	New	All wards	1 x report	-	1 x progress report	1 x progress report	1 x report & Completion Certificate	Acting/ Director	Municipal Manager
WASTE WATER MANAGEMENT/ SEWERAGE PROJECTS													
139	Sewer Reticulation	Construction of Makhokweng Bulk and Sewer Network by 30 June 2026	R 26 645 331	New indicator (Ongoing)	Ward 1	3 x reports	-	1 x report	1 x progress report	1 x progress report	Quarterly Reports	Acting/ Director	Municipal Manager
140	TSHIAME UPGRADE OF SEWER SYSTEM	R 7 658 526,00	New	Ward 22	2 x reports	-	-	-	1 x progress report	1 x progress report	Quarterly Reports	Acting/ Director	Municipal Manager
141	QWACWA: CONSTR 5000 VIP TOILETS-PH13C	R 54 001081,00	New	All Wards	2 x reports	-	-	-	1 x progress report	1 x progress report	Quarterly Reports	Acting/ Director	Municipal Manager
142	Repairs and Maintenance	Repairs and maintenance of Sewer Pump Station on 30 June 2026	R10 946 715	New indicator (Ongoing)	Ward 6	3 x reports	-	-	1 x progress report	1 x progress report	Quarterly Report	Acting/ Director	Municipal Manager
143		Bluegumbosch: upgrading of the sewer network by 30 June 2026	R20 246 973	New indicator	Ward 34	3 x reports	-	1 x report	1 x progress report	1 x progress report	Quarterly Report	Acting/ Director	Municipal Manager

ROADS PROJECTS																
Efficient construction, rehabilitation and maintenance of municipal infrastructure	144	Construction of paved roads and storm water	Construction of 3km Makwane paved roads and storm water drainage - Phase 1 by 30 June 2026	R20 246 973,00 (MIG Project)	New indicator	Wards 31	3km	4 x reports	0.5 km	1 x report	0.5 km	1km	1 x report + completion certificate	Quarterly Reports and Completion Certificate	Acting/ Director	Municipal Manager
	145		Construction of 3km Copolosing paved roads and storm water drainage - Phase 1 by 30 June 2026	R 5 163 524,00 (MIG Project)	New indicator	Ward 19	3km	4 x reports	0.5km	1 x report	0.5km	1km	1 x report + completion certificate	Quarterly Reports and Completion Certificate	Acting/ Director	Municipal Manager
	146	Construction of paved roads	Tsheseng/ Fikapalso 3km construction of paved roads phase 1 by 30 June	R 8 952 431,00 (MIG Projects)	New indicator (Ongoing)	Ward 20	3km	3 x reports	1km	1 x report	1km	0.5km	1 x report	Quarterly Reports	Acting/ Director	Municipal Manager
REFUSE AND ENVIRONMENTAL MANAGEMENT PROJECTS																
Promote environmental health and safety of local communities	147	Landfill Sites	Management of landfill sites by 30 June 2026	Operational Budget	2	Ward 1, 31 & 32	12 x reports	3 x reports	3 x reports	3 x reports	3 x reports	3 x Monthly reports	Monthly Reports + Job cards + landfill certificate + pictures	Acting/ Director	Municipal Manager	

148	Waste Management	% of domestic waste collected and disposed by 30 June 2026	Operational Budget	100%	Whole Municipality	4 x reports	1 x report	1 x report	1 x report	1 x report	Quarterly Reports + Job Card + Schedule	Acting/ Director	Municipal Manager
		% of commercial waste collected and disposed by 30 June 2026	Operational Budget	100%	Whole Municipality	4 x reports	1 x report	1 x report	1 x report	1 x report	Quarterly Reports + Job card + schedule + pictures	Acting/ Director	Municipal Manager
		Cleaning of illegal dumping sites by 30 June 2026	Operational Budget	100%	Whole Municipality	4 x reports	1 x report	1 x report	1 x report	1 x report	Quarterly Reports + pictures + schedule+ Job cards	Acting/ Director	Municipal Manager
151	Acquiring of Solid Waste Fleet	Specialised Vehicles	R 2 150 000,00 MIG	1 x Refuse compactor truck	All wards				1 x progress report on specialised waste fleet	Documents proving the purchase e-natis	Quarterly Reports	Acting/ Director	Municipal Manager
KEY PERFORMANCE AREA (KPA) 2: LOCAL ECONOMIC DEVELOPMENT													
Goal(s) 2: Promote Sustainable economic growth and creation of decent jobs													
Strategic Objective	KPI NO	Project name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian

Promote creation of employment opportunities and decent jobs	152	EPWP Programme	Number of Expanded Public Works Programme (EPWP) job opportunities created by 30 June 2026	R 8 000 000	1 750	Whole of municipality	1750 1 x report	1750 1 x report	Acting/ Director	Municipal Manager
									Report signed by the Director Infrastructure Services, signed incentive grant agreement, recruited participant's list, sample contracts of employment	1 750 1 x report

KEY PERFORMANCE AREA (KPA) 3: FINANCIAL MANAGEMENT & VIABILITY													
Goal(s) 3: To improve the effectiveness of governance administrative and financial systems													
Strategic Objective	KPI NO	Project name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
To enhance organisational performance, financial viability and management	153	Municipal Grants	% expenditure on all infrastructure grants	198 500 000	100%	Whole Municipality	4 x reports to sum up to 100% on grants expenditure	1 x report on a percentage expenditure grants	1 x report on a percentage expenditure grants	1 x report on a percentage expenditure grants	1 x report on a percentage expenditure grants	MIG Capital Expenditure Reports	Acting/ Director Municipal Manager

KEY PERFORMANCE AREA (KPA) 4: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT														
Goal(s) 3: To improve the effectiveness of governance administrative and financial systems														
Strategic Objective	KPI NO	Project name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	
Enhance organisational performance and management of municipal resources	154	PMS	Turnaround time for the submission of departmental performance reports	Operational Budget	10 days	Whole Municipality	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Signed off POE with all relevant attachments	Acting/ Director	Municipal Manager
KEY PERFORMANCE AREA (KPA) 5: GOOD GOVERNANCE & PUBLIC PARTICIPATION														
Goal(s) 3: To improve the effectiveness of governance administrative and financial systems														
Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	
To improve the effectiveness of governance administrative and financial systems	155	Circular 88 compliance	Number of Circular 88 reports developed and submitted	Operational Budget	4	Whole Municipality	4 x reports	1 x report	1 x report	1 x report	1 x report	Circular 88 quarterly reports	Acting/ Director	Municipal Manager
	156	Funding Plan	% implementation of activities in the Funding Plan for own department	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	Report on the Implementation of the Funding Plan	Acting/ Director	Municipal Manager

governance administrative and financial systems	161	Internal Audit Findings	as per the audit action plan	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	Resolution Register, Internal Audit Findings, Implementation Report	Acting/ Director	Municipal Manager
To ensure good corporate governance and public participation	162	Risk Management	Number of reviews conducted for departmental operational risk registers to identify emerging risks.	Operational Budget	4	Whole Municipality	1 x report	1 x report	1 x report	1 x report	Operational Risk Review Report signed off by the Director	Acting/ Director	Municipal Manager	
	163	MPAC/Propec Resolutions	% Implementation of MPAC/Propec Resolutions relevant to the department	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	Report on the implementation of MPAC/Propec Resolution Register	Acting/ Director	Municipal Manager	

M. Mofokeng
(Authorized Signatory)

Acting / Director: Infrastructure Services

Adv. MM Mofokeng
Municipal Manager
Date: 23/03/26

Date: 23/03/2026

12. Corporate Services SDBIP

KEY PERFORMANCE AREA (KPA) 3: FINANCIAL MANAGEMENT & VIABILITY

Goal(s) 3: To improve the effectiveness of governance administrative and financial systems

Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
To enhance organisational performance, financial viability and management of municipal resources.	164	Implementation of Workplace Skills Plan	% of the Municipality's budget for training and development Traffic Officers refresher course by 30 Sept 2025	R166 666	100%	Traffic Officers	17 officials	1 x progress report on training and development of traffic officers: SCM submission	Applications, enrolment documents, registers, completion certificates	-	-	Training report signed off by Director with proof of training evidence, registers, copies of certificates of attendance & expenditure report, SCM submission	Acting/ Director	Municipal Manager
	165		% of the Municipality's budget for training and development Labour relations course by 31 Dec 2025	R166 666	100%	Labour Relations Officers & HR Officers	Compiled reports on 3 Labour relations officers & 7 HR officers	1 x progress report on training and development Labour relations course: SCM submission	Applications, enrolment documents, registers, completion certificates	-	-	Training report signed off by Director with proof of training evidence, registers, copies of certificates & expenditure	Acting/ Director	Municipal Manager
	166		% of the Municipality's budget for training and development	R166 666	100%	General workers	Compiled report on 40 General workers trained on	1 x progress report on training and development on basic	Applications, enrolment documents, registers,	-	-	Training report signed off by Director with proof of training evidence,	Acting/ Director	Municipal Manager

KEY PERFORMANCE AREA (KPA) 4: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

Goal(s) 3: To improve the effectiveness of governance administrative and financial systems

Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person
Improve the effectiveness of governance administration and financial systems	170	Review of Employment Equity Plan	Number of employment equity reports submitted to the Department of Labour by 31 March 2026	Operational Budget	1	Municipal Office	1 document	-	-	Letter of good standing from Department of Labour	-	Employment equity report. Letter of good standing from Department of Labour	Acting/ Director	Municipal Manager
	171	Submission of Workplace Skills Plan	Number of workplace skills plan submitted to LGSETA by 30 April 2026	Operational Budget	1	Municipal Office	1 x report on the submission of Workplace skills Plan to LGSETA	-	-	-	Acknowledgment letter from LGSETA + Attendance register	Proof of Consultation to training committee + Proof of submission to LGSETA + Attendance register	Acting/ Director	Municipal Manager
LEAVE DIVISION														
	172	Leave Management	Number of monthly leaves captured: sick/maternity, Annual, study, or special family responsibility	Operational Budget	New Indicator	Municipal Office	20 x reports on leave recorded	1 x report on sick leave, 1 x report on Maternity, 1 x report on annual leave, 1 x report on study leave,	1 x report on sick leave, 1 x report on Maternity, 1 x report on annual leave, 1 x report on study leave,	1 x report on sick leave, 1 x report on Maternity, 1 x report on annual leave, 1 x report on study leave,	1 x report on sick leave, 1 x report on Maternity, 1 x report on annual leave, 1 x report on study leave,	Leave Reports and leave book records with page reference numbers	Acting/ Director	Municipal Manager

177	Litigations, By-Laws and Contracts	% of legal services projects implemented/ reduced by 30 June 2026	Operational Budget	75%	Municipal Office	100%	1 x report on employee wellness Attendance Registers, Pictures, Invitations	Litigations/Cases Management, By-laws, Reviews, Contracts Vetting	1 x report on employee wellness Attendance Registers, Pictures, Invitations	Litigations/Cases Management, By-laws, Reviews, Contracts Vetting	1 x report on employee wellness Attendance Registers, Pictures, Invitations	Legal Services Quarterly Report	Acting/ Director	Municipal Manager
178	Review and implementation of Wellness calendar	% Implementation of employee wellness strategy by 30 June 2026 (Women's day celebration, Financial management, Men's health awareness, Mental health awareness, Financial management, Cancer awareness, Sports, HIV/AIDS Awareness, Mental Health Awareness,	R100 000	100%	Municipal Office	4 x report on employee wellness Attendance Registers, Pictures, Invitations	1 x report on employee wellness Attendance Registers, Pictures, Invitations	1 x report on employee wellness Attendance Registers, Pictures, Invitations	1 x report on employee wellness Attendance Registers, Pictures, Invitations	1 x report on employee wellness Attendance Registers, Pictures, Invitations	1 x report on employee wellness Attendance Registers, Pictures, Invitations	Signed quarterly reports, Invitations, Attendance registers, and pictures	Acting/ Director	Municipal Manager

To improve employee wellness

	184		% Implementation of Security Systems Master Plan (annual milestones) by 30 June 2026	Operational Budget	New Indicator	Municipal Office	4 x reports on incidents classification response procedures	1 x report on incidents classification response procedures	1 x report on incidents classification response procedures	1 x report on incidents classification response procedures	1 x report on incidents classification response procedures	1 x report on incidents classification response procedures	Signed quarterly reports + screenshots	Acting/ Director	Municipal Manager
	185	Document Management	% Implementation of document management Systems (File Plan, Policy & Registry Procedure Manual by 30 June 2026	Operational Budget	100%	Municipal Office	2 x reports on progress and assessment	1 x progress report + task letter from CETA	1 x assessment report from CETA + delivery note	1 x report on incidents classification response procedures	1 x report on incidents classification response procedures	1 x report on incidents classification response procedures	Signed quarterly reports + tasking letter from CETA + Assessment report + delivery note	Acting/ Director	Municipal Manager
To enhance organisational performance, financial viability and management of municipal resources	186	Safeguard municipal data	Number of reports for remote backup on municipal systems conducted PayDay HR and Payroll) Financial Information System (Venus) by 30 June 2026	R1M	2	Municipal Offices	4 x reports	1 x report on HR department, Payroll department & Venus backup report + screenshots	1 x report on HR department, Payroll department & Venus backup report + screenshots	1 x report on HR department, Payroll department & Venus backup report + screenshots	1 x report on HR department, Payroll department & Venus backup report + screenshots	1 x report on PayDay from HR department, Payroll department & Venus backup report + screenshots	Reports on PayDay + Venus backup report + screenshots	Acting/ Director	Municipal Manager

To enhance organisational performance, financial viability and management of municipal resources.	187	Protection of municipal data	Number of ICT security applications monitored (Anti-virus and Firewall) by 30 June 2026	R1M	8 reports	Municipal Offices	8 reports generated from Antivirus & Firewall	2 x reports on Antivirus & Firewall progress report & tasking letter + screenshots	2 x reports on Antivirus & Firewall report + screenshots	2 x reports on Antivirus & Firewall report + screenshots	2 x reports on Antivirus & Firewall report + screenshots	System generated from 2 different systems: Anti-virus & Firewall + tasking letter	Acting/ Director	Municipal Manager
	188	Software Licenses	Number of Software licenses to be procured (Ms Teams, Acrobat Adobe Pro, Microsoft Premium 365, Premium IT helpdesk software, Asset management software, Syntell and caseware by 30 June 2026	R1M	New indicator	Municipal Offices	8 x reports	Progress report on asset management system tender advertisement (tender notice document)	Report on processes taken towards appointing the service provider + appointment letter			Progress report + appointment letter	Acting/ Director	Municipal Manager
	189	ICT Asset Register	Number of Updated ICT Asset Registers Annually by 30 June 2026	Operational Budget	1	Municipal Offices	4 x ICT asset register	1 x ICT asset register	1 x ICT asset register	1 x ICT asset register	1 x ICT asset register	Updated ICT Asset register	Acting/ Director	Municipal Manager

190	ICT Governance framework	ICT Governance framework reviewed with assistance from CETA by 31 Dec 2025	R15 000	100%	Municipal Offices	2 x reports on ICT Governance Framework	Report on the request sent to CETA + Tasking letter	Report on services provided by CETA on the review of the ICT Governance framework + SLA	Signed quarterly reports = Request + tasking letter + SLA	Acting/ Director	Municipal Manager
191	ICT Policies	ICT Policies – Laptop Policy Telephone Usage, Cellphone and Connectivity Policy, Firewall Policy User Account Management, Disaster Management Policy and Backup Policy by 31 Dec 2025	R15 000	100%	Municipal Office	2 x reports	Report on the request sent to CETA + Tasking letter	Report on services provided by CETA on ICT policies + transversal letter	Signed quarterly reports on CETA request + transversal letter	Acting/ Director	Municipal Manager
192	ICT Masterplan	Implementation of ICT Master Plan by 31 Dec 2025	R15 000	New	Municipal Office	1	1 x Report on the progress of implementing the ICT master plan	1 x report on the achievement of the ICT masterplan implemented	Signed Progress Report + Masterplan	Acting/ Director	Municipal Manager

KEY PERFORMANCE AREA (KPA) 5: GOOD GOVERNANCE & PUBLIC PARTICIPATION

Goal(s) 3: To improve the effectiveness of governance administrative and financial systems

Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible Person	
To improve the effectiveness of governance administrative and financial systems	193	Circular compliance	Number of Circular reports developed and submitted by 30 June 2026	Operational Budget	4 x reports	Whole Municipality	4 x reports	1 x report	1 x report	1 x report	1 x report	Circular quarterly reports	Acting/ Director	Municipal Manager	
	194	ICT Funding Plan	% Implementation of activities in the Funding Plan for own department (ICT) by 30 June 2026	Operational Budget	100%	Whole Municipality	100%	1 x report + Funding plan from SA Connect & CETA	-	-	-	Report on the Implementation of the Funding Plan signed off by the Director + supporting documents from SA Connect & CETA	Acting/ Director	Municipal Manager	
	195	Council Meetings	Number of Council meetings coordinated by 30 June 2026	Operational Budget	4	Municipal Office	4 x Council reports	1 x Council report, Invite+ agendas +attendance register	1 x Council report, Invite+ agendas +attendance register	1 x Council report, Invite+ agendas +attendance register	1 x Council report, Invite+ agendas +attendance register	1 x Council report, Invite+ agendas +attendance register	Invite, Agenda + Attendance registers	Acting/ Director	Municipal Manager
	196	MAYCO meeting	Number of MAYCO meetings coordinated by 30 June 2026	Operational Budget	10	Municipal Office	4 x MAYCO reports	1 x MAYCO report, Notice + agendas +attendance register	1 x MAYCO report, Notice + agendas +attendance register	1 x MAYCO report, Notice + agendas +attendance register	1 x MAYCO report, Notice + agendas +attendance register	1 x MAYCO report, Notice + agendas +attendance register	Notices, Agenda & Attendance registers	Acting/ Director	Municipal Manager

197	To strengthen integrated planning, monitoring and evaluation of municipal programmes	Circulation of resolutions to all departments	Turnaround time for MAYCO, MPAC and Council resolutions to be circulated to all departments by 30 June 2026	Operational Budget	7 days	Whole Municipality	Within 7 working days from the date of the meeting	Within 7 working days from the date of the meeting	Within 7 working days from the date of the meeting	Within 7 working days from the date of the meeting	MAYCO, MPAC and Council Resolutions Reports with proof of circulation and schedule of MAYCO with stamped dates	Acting/ Director	Municipal Manager
198			% Implementation of MPAC/Propec Resolutions relevant to the department by 30 June 2026	Operational Budget	100%	Municipal Office	100%	100%	100%	100%	Report on the implementation of MPAC/Propec Resolution Register	Acting/ Director	Municipal Manager
199		Audit Committee resolutions	% of Audit Committee resolutions implemented for own department by 30 June 2026	Operational budget	100%	Whole Municipality	100%	100%	100%	100%	Audit Committee Resolution, Report on the implementation of Audit Committee resolutions	Acting/ Director	Municipal Manager
200		A-G Matters	% of A-G matters addressed for own department as per the audit	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	Audit action plan report	Acting/ Director	Municipal Manager

13. Human Settlements, Spatial Development Planning and Traditional Affairs (SPLUM)

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE														
Goal(s) 1: Accelerate service delivery and infrastructure development														
Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2024/2025	Baseline	Spatial Reference	Annual Target 2024/2025	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible person
To repair and maintain municipal buildings	203	Phuthaditjhaba Fire Station	Percentage progress on renovation and upgrading of Phuthaditjhaba Fire Station implemented by 30 June 2026	Consultants	25%	Owaqwa	4 x progress reports	1 x progress reports	1 x progress reports	1 x progress reports	1 x progress reports	Progress report from the consultants Completion certificate	Acting/ Director	Municipal Manager
	204	Phuthaditjhaba Fire Station	Implementation of minor repairs at the Phuthaditjhaba Fire Station identified maintenance works by 30 June 2026	R1000 000	0	Owaqwa	2 x progress report	-	-	1 x progress report	1 x progress report with completion certificate	Maintenance progress reports, Completion report / certificate	Acting/ Director	Municipal Manager
To repair and maintain municipal buildings	205	Harrismith Firestation	Percentage progress on the construction of the new Harrismith Fire Station by 30 June 2026	Consultants	25%	Harrismith	4 x progress reports	1 x progress reports	1 x progress report	1 x progress report	1 x progress report	Progress reports and completion certificate		

206	Tshame Municipal Offices	Percentage progress on construction of the new Tshame Municipal Offices by 30 June 2026	Consultants	25%	Tshame	4 x progress reports	1 x progress reports	1 x progress report	1 x progress report	1 x progress report	1 x progress report	Progress reports and completion certificate	Acting/ Director	Municipal Manager
207	Phuthaditjhaba Municipal Offices	Percentage progress on the renovation of Phuthaditjhaba Municipal Offices by 30 June 2026	R33M	0	Qwaqwa	4 x progress reports	1 x progress reports	1 x progress report	1 x progress report	1 x progress report	1 x progress report	Progress reports and completion certificate	Acting/ Director	Municipal Manager
208	Land purchasing	Number of land parcels successfully acquired in Bluegumbusch through completion of purchase processes by 30 June 2026	R3M	New	Bluegumbusch	1 land acquisition completed	Land acquisition processes initiated	Land acquisition processes continued	Fencing report	Completion report	Sales agreement, title deeds, acquisition reports and completion certificate	Acting/ Director	Municipal Manager	
209	Sites for sale	Number of residential sites packaged and sold in Schooplaatz,	Operational Budget	368	Harrismith	20 residential sites sold	1 x report on number of sites sold	1 x report number of sites sold	1 x report on number of sites sold	1 x report on number of sites	✓ Sales agreements and reports	Acting/ Director	Municipal Manager	
To improve access to land property														

	210	Review and Approval of Spatial Development Framework (SDF)	Harrismith by 30 June 2026	Completion and approval of the municipal Spatial Development Framework by 30 June 2026	Funded by CoGTA	1 approved SDF	Whole Municipality	1 approved SDF	Approved SDF and report	Acting/ Director	Municipal Manager
To improve access to land property	211	Processing of SPLUMA Applications	Percentage of valid SPLUMA applications processed through the Municipal Planning Tribunal or Authorised Official within legislated timeframes by 30 June 2026	Operational Budget	100%	Whole Municipality	Quarterly report on applications received and processed	Quarterly report on applications received and processed	Quarterly report on applications received and processed	Acting/ Director	Municipal Manager
212		Spatial Planning Assistance to Traditional Areas	Number of traditional areas provided with spatial planning assistance through development of	Operational Budget	100%	Whole Municipality	4 spatial planning assistance reports	Quarterly report on applications received and processed	Quarterly report on the number of applications received	Acting/ Director	Municipal Manager

			spatial strategies or plans by 30 June 2026				Whole Municipality	Quarterly report on development applications received	Quarterly report on development applications received	Quarterly report on development applications received	Quarterly report on development applications received	Quarterly report on development applications received	Signed deeds of sale and proof of purchase	Acting/ Director	Municipal Manager
213	Commercial Property Development Agreements Supporting LED	Operational Budget	Percentage of commercial property development agreements concluded to support Local Economic Development by 30 June 2026	100%			100% of qualifying development agreements concluded	Quarterly report on development applications received	Quarterly report on development applications received	Quarterly report on development applications received	Quarterly report on development applications received	Quarterly report on development applications received	Quarterly report on development applications received	Acting/ Director	Municipal Manager
214	Title Deed Issuing	Operational Budget	Number of title deed issued by 30 June	100%	Whole Municipality	4 x reports on the number of Title deed issued	1 x reports on the number of Title deed issued	1 x reports on the number of Title deed issued	1 x reports on the number of Title deed issued	1 x reports on the number of Title deed issued	1 x reports on the number of Title deed issued	1 x reports on the number of Title deed issued	Campaign Reports, Attendance registers, Invites and pictures	Acting/ Director	Municipal Manager
215	Formalisation of Informal Settlements (Silahlwe and Linda Mkhonto)	Budget from Department of Human Settlements	Progress towards formalisation of Silahlwe and Linda Mkhonto informal settlements measured through implementation	1	Silahlwe and Linda Mkhonto	12 x progress reports	3 x progress reports	3 x progress reports	3 x progress reports	3 x progress reports	3 x progress reports	3 x progress reports	Technical progress reports from implementing agents	Acting/ Director	Municipal Manager
To secure tenure rights															
To prevent and eradicate Informal Settlements															

KEY PERFORMANCE AREA (KPA) 4: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT														
Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2024/2025	Baseline	Spatial Reference	Annual Target 2024/2025	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible person
			market for property investment by 30 June 2026											
KEY PERFORMANCE AREA (KPA) 5: GOOD GOVERNANCE & PUBLIC PARTICIPATION														
Goal(s) 3: To improve the effectiveness of governance administrative and financial systems														
Enhance organisational performance and management of municipal resources	221	PMS	Turnaround time for the submission of departmental performance reports by 30 June 2026	Operational Budget	New Indicator	Municipal Offices	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Signed off POEs with relevant attachments	Acting/Director	Municipal Manager
KEY PERFORMANCE AREA (KPA) 5: GOOD GOVERNANCE & PUBLIC PARTICIPATION														
Goal(s) 3: To improve the effectiveness of governance administrative and financial systems														
	222	Funding Plan	% Implementation of activities in the Funding Plan for own department by 30 June 2026	Operational Budget	100%	Whole of Municipality	4 x report on funding plan	1 x report on funding plan	1 x report on funding plan	1 x report on funding plan	1 x report on funding plan	Report on the Implementation of the Funding Plan signed off by the Director	Acting/Director	Municipal Manager
	223	Audit Committee Resolutions	% of Audit Committee resolutions for	Operational Budget	100%	Whole of municipality	100%	100%	100%	100%	100%	1. Resolution Register	Acting/Director	Municipal Manager

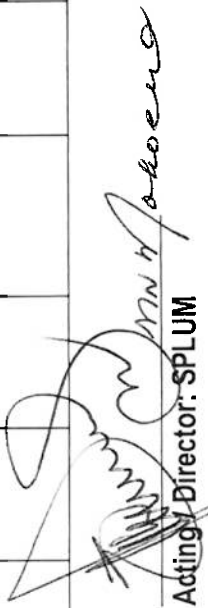
To ensure good corporate governance and public participation	224	A-G Matters	% of A-G matters addressed for own department as per the audit action plan 30 June 2026	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	100%	100%	Report on the implementation of Audit Committee resolutions.	Acting/Director	Municipal Manager
							100%	100%	100%	100%	100%	100%	Audit plan report	Acting/Director	Municipal Manager	
To ensure good corporate governance and public participation	225	Internal Audit Findings	% Implementation of departmental Internal Audit findings by 30 June 2026	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	100%	1. Resolution Register 2. Internal Audit Findings Implementation Report	Acting/Director	Municipal Manager	
							100%	100%	100%	100%	100%	100%	Operational Risk Report signed off by Director	Acting/Director	Municipal Manager	
To ensure good corporate governance and public participation	226	Risk Register	Number of reviews conducted for departmental operational risk	Operational Budget	100%	Whole of municipality	4 x risk review report	1 x risk review report	1 x risk review report	1 x risk review report	1 x risk review report	1 x risk review report	Operational Risk Report signed off by Director	Acting/Director	Municipal Manager	
							100%	100%	100%	100%	100%	100%	Operational Risk Report signed off by Director	Acting/Director	Municipal Manager	

To improve the effectiveness of governance administrative and financial systems	227	Circular compliance	88	registers to identify emerging risks by 30 June 2026	Number of Circular reports developed and submitted by 30 June 2026	88	4 x reports	Whole Municipality	4 x C88 departmental reports	1 x C88 departmental report	1 x C88 departmental report	1 x C88 departmental report	1 x C88 departmental report	Circular quarterly reports	88	Acting/Director	Municipal Manager
---	-----	---------------------	----	--	--	----	-------------	--------------------	------------------------------	-----------------------------	-----------------------------	-----------------------------	-----------------------------	----------------------------	----	-----------------	-------------------



Adv. MM Mofokeng
Municipal Manager

Date: 23/03/2026


Acting Director: SPLUM

Date: 23/03/2026

14. Public Safety, Transport and Protection Services SDBIP

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE														
Goal(s) 1: Accelerate service delivery and infrastructure development														
Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible person
To create a safe and secure environment	228	Road blocks	Number of road blocks conducted, stop and checks by 30 June 2026	Operational Budget	20	Whole of municipality	20 x reports on road blocks + stop & checks + J78 software printouts	5 x reports on road blocks + stop & checks + J78 software printouts	5 x reports on road blocks + stop & checks + J78 software printouts	5 x reports on road blocks + stop & checks + J78 software printouts	5 x reports on road blocks + stop & checks + J78 software printouts	Report of the director + J78 software printouts	Acting/ Director	Municipal Manager
	229	Implementation of bylaws	Number of Traffic bylaws Implemented by 30 June 2026	Operational Budget	4	Whole of municipality	4 x report on traffic bylaws implemented (impounding documents + S341 notice)	1 x report on traffic bylaws implemented (impounding documents + S341 notice)	1 x report on traffic bylaws implemented (impounding documents + S341 notice)	1 x report on traffic bylaws implemented (impounding documents + S341 notice)	1 x report on traffic bylaws implemented (impounding documents + S341 notice)	Report signed by Director Public Safety, bylaw enforcement (impounding documents + S341 notices)	Acting/ Director	Municipal Manager
Promote environmental health and safety of local communities	230	Provision of fire services	% of reported fire incidents responded to by 30 June 2026	Operational Budget	100%	Whole of municipality	4 x reports on reported fire incidents accompanied by time response sheets	1 x reports on reported fire incidents accompanied by time response sheets	1 x reports on reported fire incidents accompanied by time response sheets	1 x reports on reported fire incidents accompanied by time response sheets	1 x reports on reported fire incidents accompanied by time response sheets	Report signed by the Director Public Safety, time response sheets	Acting/ Director	Municipal Manager
To create a safe and secure environment	231	Securing of Municipal Infrastructure	Number of 75 points to be guarded at all times	Operational budget	75	Whole of municipality	284 x reports	71 x detailed reports based on	71 x detailed reports based on	71 x detailed reports based on	71 x detailed reports based on	Signed Reports by Director on the functioning of	Acting/ Director	Municipal Manager

238	Funding Plan	% Implementation of activities in the Funding Plan for own department by 30 June 2026	Operational Budget	100%	Whole of Municipality	4 x report on funding plan	1 x report on funding plan	1 x report on funding plan	1 x report on funding plan	Report on the Implementation of the Funding Plan signed off by the Director	Acting/ Director	Municipal Manager
239	Performance Management System	Turnaround time for the submission of departmental performance reports by 30 June 2026	Operational Budget	10 days	Whole Municipality	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Within 10 days after the end of each quarter	Signed off POE with all relevant attachments	Acting/ Director	Municipal Manager

KEY PERFORMANCE AREA (KPA) 5: GOOD GOVERNANCE & PUBLIC PARTICIPATION														
Goal(s) 3: To improve the effectiveness of governance administrative and financial systems														
Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible person
To ensure good corporate governance and public participation	240	Audit Committee Resolutions	% of Audit Committee resolutions for own department implemented by 30 June 2026	Operational Budget	100%	Whole of municipality	100%	100%	100%	100%	100%	Resolution Register, Report on the implementation of Audit Committee resolutions.	Acting/ Director	Municipal Manager
To ensure good corporate governance	241	A-G Matters	% of A-G matters addressed for own	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	Audit action plan report	Acting/ Director	Municipal Manager

and public participation	242	Internal Audit Findings	department as per the audit action plan by 30 June 2026	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	Resolution Register, Internal Audit Findings Implementation Report	Acting/Director	Municipal Manager
To improve the effectiveness of governance administrative and financial Systems	243	Risk Register	Number of reviews conducted for departmental operational risk registers to identify emerging risks by 30 June 2026	Operational Budget	100%	Whole of municipality	100%	4 x risk register report	1 x risk register report	1 x risk register report	1 x risk register report	Operational Risk Review Report signed off by Director	Acting/Director	Municipal Manager

M. A
Adv. MM Mofokeng
Municipal Manager

L.A. Mofokeng
Acting-Director: Public Safety, Transport and Protect Services

Date: 23/03/26

Date: 23/03/26

15. Local Economic Development SDBIP

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY

Goal(s) 1: Accelerate service delivery and infrastructure development

Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible person
To promote basic services to household and business	244	New Infrastructure Projects	Setting Upgrade on the construction of Bluegumbosc in Mall Phase 2; Mall opposite Phuthaditjha ba Taxi Rank) by 30 June 2026	Operational Budget	4	Whole Municipality	16 progress reports	4 Progress reports	4 Progress reports	4 Progress reports	4 Progress reports	Project Report Signed by Director	Acting/ Director	Municipal Manager
	245	Hawker Stalls	Facilitate the construction of new hawker stalls by the end of 30 June 2026	Operational Budget	250	Whole Municipality	250	Progress Reports	Progress Reports	Progress Reports	250	Progress Reports and Completion Certificate	Acting/ Director	Municipal Manager
	246	Neighbourhood Grant	Facilitate the construction	Operational Budget	1	Whole Municipality	4	Progress Reports	Progress Reports	Progress Reports	Progress Reports	Progress Reports	Progress Reports	Acting/ Director

KEY PERFORMANCE AREA (KPA) 3: FINANCIAL MANAGEMENT & VIABILITY

Goal(s) 3: To improve the effectiveness of governance administrative and financial systems

Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible person
To support the development of SMME to participate in a diversified and growing economy	259	SMME beneficiary	% of infrastructure budget of capital projects in excess of R 6m allocated to local SMMEs through sub-constructing by 30 June 2024	30% of infrastructure budget capital projects in excess of R6m	New	Whole Municipality	30% of infrastructure budget of capital projects in excess of R 6m	5%	15%	22.5%	30%	Expenditure Reports verified by Finance Department and signed off by the Director: LED	Acting/Director	Municipal Manager
	260		% of operational budget actually spent on local SMMEs by 30 June 2024	30% of operational budget	New Indicator	Whole Municipality	30% of operational budget	5%	15%	22.5%	30%	Expenditure Reports verified by Finance Department and signed off by the Director: LED	Acting/Director	Municipal Manager

KEY PERFORMANCE AREA (KPA) 4: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

Goal(s) 3: To improve the effectiveness of governance administrative and financial systems

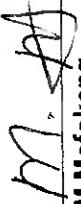
Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible person
	261	Funding Plan	% Implementation of activities in the Funding Plan for own department by 30 June 2026	Operational Budget	100%	Whole of Municipality	4 x report on funding plan	1 x report on funding plan	1 x report on funding plan	1 x report on funding plan	1 x report on funding plan	Report on the Implementation of the Funding Plan signed off by the Director	Acting/Director	Municipal Manager
To enhance organisational performance, financial viability and management of municipal resources.	262	PMS	Turnaround time for the submission of departmental performance reports by 30 June 2026	Operational Budget	Within 10 working days after the end of each quarter	Municipal Office	Within 10 working days after the end of each quarter	Within 10 working days after the end of each quarter	Within 10 working days after the end of each quarter	Within 10 working days after the end of each quarter	Within 10 working days after the end of each quarter	Signed off POEs with all relevant attachments	Acting/Director	Municipal Manager

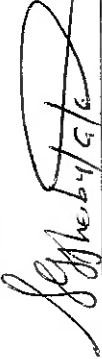
KEY PERFORMANCE AREA (KPA) 5: GOOD GOVERNANCE & PUBLIC PARTICIPATION

Goal(s) 3: To improve the effectiveness of governance administrative and financial systems

Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible person
	263	Funding Plan	% Implementation of activities in the Funding Plan for own department by 30 June 2026	Operational Budget	New Indicator	Whole Municipality	100%	100%	100%	100%	100%	Report on the Implementation of the Funding Plan signed off by the Director	Acting/ Director	Municipal Manager
To improve the effectiveness of governance administrative and financial systems	264	Internal and External Audit Findings	% of departmental A-G matters addressed as per the audit action plan by 30 June 2026	Operational Budget	100%	Whole Municipality	100%	100%	100%	100%	100%	Audit action plan report	Acting/ Director	Municipal Manager
	265	Risk Management	Number of reviews conducted for departmental	Operational Budget	4	Whole Municipality	4 x reports	1 x report	1 x report	1 x report	1 x report	Operational Risk Review Report signed off by the Director	Acting/ Director	Municipal Manager

To ensure good corporate governance and public participation			operational risk registers to identify emerging risks by 30 June 2026											
--	--	--	---	--	--	--	--	--	--	--	--	--	--	--


Adv. MM Mofokeng
Municipal Manager
 Date: 23/03/2026


Gms TSHABANGU
Director: Local Economic Development
 Date: 23/03/2026

16. Municipal Manager

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY														
Goal(s) 1: Accelerate service delivery and infrastructure development														
Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible person
IDP														
Make the IDP a working Document for all staff	266	SDBIP	Signing of 2025/2026 SDBIP 28 Days After the Adoption of Final 2025/26 Budget	Operational Budget	2024/2025 SDBIP within 28 Days After Budget Adoption	Whole Municipality	Signing of 2025/2026 SDBIP 28 Days After the Adoption of Final 2025/26 Budget	Signing 2025/2026 SDBIP	-	-	-	Signed SDBIP & Council resolution	IDP/PMS	Municipal Manager
Adherence to legislative requirement	267	Draft IDP document	Submission of Draft IDP document to council on the 31st March 2026	Operational Budget	2026/2027 Draft IDP tabled to council on 31st Mar 2026	Whole Municipality		-	-	Draft IDP document submitted on 31 March 2026	-	Outgoing mail register & Council resolution & proof of submission to government spheres	IDP/PMS	Municipal Manager
Adherence to legislative requirement	268	Credible IDP adopted and implemented	Submission of 2026/2027 IDP Process Plan on the 31 August 2025	Operational Budget	2025/2026 IDP Process Plan submitted to Council Aug 2024	Whole Municipality	Submit 2026/2027 IDP Process Plan to Council on the 31st Aug 2025	Process Plan 2026/2027	-	-	-	Outgoing Mail register & Council resolution	IDP/PMS	Municipal Manager

Adherence to legislative requirement	269	IDP Managers Forum	Number of quarterly District IDP Managers Forum held on the 30th June 2026	Operational Budget	Number of quarterly District IDP Managers Forum held by the 30th June 2025	Whole Municipality	4 x Number of quarterly District IDP Managers Forum held on the 30th June 2026	1 x report on district IDP Managers Forum	1 x report on district IDP Managers Forum	1 x report on district IDP Managers Forum	1 x report on district IDP Managers Forum	1 x report on district IDP Managers Forum	Invitation + Agenda + Attendance Register + Minutes	IDP/PMS	Municipal Manager
To ensure good corporate governance and public participation	270	Risk Management	Number of reviews conducted for departmental operational risk registers to identify emerging risks by 30 June 2026	Operational Budget	4	Whole Municipality	4 x report on reviews conducted for departmental operational risk registers to identify emerging risks	1 x report on reviews conducted for departmental operational risk registers to identify emerging risks	1 x report on reviews conducted for departmental operational risk registers to identify emerging risks	1 x report on reviews conducted for departmental operational risk registers to identify emerging risks	1 x report on reviews conducted for departmental operational risk registers to identify emerging risks	1 x report on reviews conducted for departmental operational risk registers to identify emerging risks	Operational Risk Review Report signed off by the Director	IDP/PMS	Municipal Manager
To improve the effectiveness of governance administrative and financial systems	271	Internal and External Audit Findings	Number of departmental A-G matters addressed as per the audit action plan by 30 June 2026	Operational Budget	100%	Whole Municipality	4 x reports on the number departmental A-G matters	1 x report on the number departmental A-G matters	1 x report on the number departmental A-G matters	1 x report on the number departmental A-G matters	1 x report on the number departmental A-G matters	1 x report on the number departmental A-G matters	A-G matters + responses	IDP/PMS	Municipal Manager
	272	Internal Audit findings	Implementation of departmental Internal Audit findings by 30 June 2026	Operational Budget	0	Whole Municipality	4 x reports on the internal Audit findings implemented	1 x reports on the internal Audit findings implemented	1x reports on the internal Audit findings implemented	1 x reports on the internal Audit findings implemented	1 x reports on the internal Audit findings implemented	1 x reports on the internal Audit findings implemented	Audit Findings Implementation Report	IDP/PMS	Municipal Manager

PMS													
Adherence to legislative requirement	273	Annual Report	Tabling of 2024/2025 Draft Annual Report to Council on the 31st Jan 2026	Operational Budget	Tabling of 2023/24 Draft Annual Report to Council on the 31st Jan 2025	Whole Municipality	Tabling of 2024/2025 Draft Annual Report to Council on the 31st Jan 2026	Request for Inputs June 2025	Update audited Information for submission	Tabling of Annual report 31 Jan 2026	Memo on request for inputs, Outgoing Mail register & Council resolution	IDP/PMS	Municipal Manager
	274	AG Draft Annual Performance report (APR)	Submission of 2024/2025 Draft Annual Performance Report (APR) to Auditor General on the 31st Aug 2025	Operational Budget	2023/2024 Draft Annual Performance Report submitted to AG on the 31st August 2024	Whole Municipality	Submit 2024/2025 Draft Annual Performance Report to Auditor General on the 31st Aug 2025	Draft Annual Performance Report submission to AG on 31 August 2025	-	-	AG Acknowledgment of Receipt (email or letter)	IDP/PMS	Municipal Manager
	275	National & Provincial 2024/2025 Final Annual report	Submission of Final 2024/2025 Annual Report National & provincial Government spheres on the 31 March 2026	Operational Budget	Final 2023/2024 Annual Report submitted to council on the 31 March 2025	Whole Municipality	Submission of Final 2024/2025 Annual Report National & provincial Government spheres on the 31 March 2026	-	-	2024/2025 Annual report 31 March 2026	Proof of Outgoing Mail register, copy of Annual Report, Oversight report Council Resolution	IDP/PMS	Municipal Manager
Adherence to legislative requirement	276	Performance reports	Number of quarterly Performance	Operational Budget	4 x quarterly Performance Reports	Whole Municipality	4 x Performance Reports	1 x Performance report	1 x performance report	1 x performance report	Council resolutions +	IDP/PMS	Municipal Manager

To improve the effectiveness of governance administrative and financial systems	286	Internal and External Audit Findings	Number of departmental A-G matters addressed as per the audit action plan by 30 June 2026	Operational Budget	100%	Whole Municipality	4 x reports on the number departmental A-G matters	1 x report on the number departmental A-G matters	1 x report on the number departmental A-G matters	1 x report on the number departmental A-G matters	1 x report on the number departmental A-G matters	A-G matters + responses	IDP/PMS	Municipal Manager
	287	Internal Audit findings	Implementation of departmental Internal Audit findings by 30 June 2026	Operational Budget	0	Whole Municipality	4 x reports on the internal Audit findings implemented	1 x reports on the internal Audit findings implemented	1x reports on the internal Audit findings implemented	1 x reports on the internal Audit findings implemented	1 x reports on the internal Audit findings implemented	Audit Findings Implementation Report	IDP/PMS	Municipal Manager

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY

Goal(s) 1: Accelerate service delivery and infrastructure development

Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible person
To ensure that risks are identified and communicated throughout the municipality	288	Risk Management Report	Number of Risk Management reports submitted to Risk	Operational Budget	4	Whole Municipality	4 x risk management report	1 x risk management report	1 x risk management report	1 x risk management report	1 x risk management report	Risk management reports + submission confirmation	Risk Manager	Municipal Manager
								RISK						

289	Risk assessments	Number of Risk assessments performed by 30 June 2026	Operational Budget	4	Whole Municipality	4 x Risk assessment reports	1 x Risk assessment report	1 x Risk assessment report	1 x Risk assessment report	1 x Risk assessment report	1 x Risk assessment report	1 x Risk assessment reports + registers	Risk Manager	Municipal Manager
290	Risk awareness	Number of Risk awareness campaigns conducted by 30 June 2026	Operational Budget		Whole Municipality	2 x Risk awareness campaigns conducted reports	1 x Risk awareness campaigns conducted reports	1 x Risk awareness campaigns conducted reports	1 x Risk awareness campaigns conducted reports	1 x Risk awareness campaigns conducted reports	1 x Risk awareness campaigns conducted reports	Risk awareness campaigns conducted report + Invites + attendance registers + pictures + minutes	Risk Manager	Municipal Manager
291	RMC	Number of Risk Management Committee (RMC) meetings held by 30 June 2026	Operational Budget	3	Whole Municipality	3 x Risk management committee meeting reports	1 x Risk management committee meeting report	1 x Risk management committee meeting report	1 x Risk management committee meeting report	1 x Risk management committee meeting report	1 x Risk management committee meeting report	Risk Management Committee (RMC) meetings held + Invites + Agenda + Minutes +	Risk Manager	Municipal Manager

Strategic Objective	KPI NO	Project Name	Indicator	Budget Allocation 2025/2026	Baseline	Spatial Reference	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	Responsible person
COMMUNICATIONS														
To ensure good corporate governance and public participation	295	Newsletters published	Number of internal newsletter published by 30 June 2026	Operational Budget	4 x newsletters	Whole Municipality	4 x Copy of newsletter published	1 x Copy of newsletter published	1 x Copy of newsletter published	1 x Copy of newsletter published	1 x Copy of newsletter published	Copy of News letters	Communications Manager	Municipal Manager
	296	Media interviews (print & radio)	Number of Radio interviews / newspaper articles by 30 June 2026	Operational Budget	Radio interviews 12 Newspaper articles 22	Whole Municipality	12 x reports on Radio interviews + 24 x Newspaper articles	3 x reports on Radio interviews + 6 x Newspaper articles	3 x reports on Radio interviews + 6 x Newspaper articles	3 x reports on Radio interviews + 6 x Newspaper articles	3 x reports on Radio interviews + 6 x Newspaper articles	Interviews register / newspaper articles	Communications Manager	Municipal Manager
	297	Advertisements	No of advertisements on Imbizos, National Days of importance by 30 June 2026	Operational Budget	11	Whole Municipality	12 x reports on advertisements of Imbizos, National Days of importance	3 x reports on advertisements of Imbizos, National Days of importance	3 x reports on advertisements of Imbizos, National Days of importance	3 x reports on advertisements of Imbizos, National Days of importance	3 x reports on advertisements of Imbizos, National Days of importance	3 x reports on advertisements of Imbizos, National Days of importance	Artworks / adverts	Communications Manager
To ensure good corporate governance	298	Events	Number of branded events by 30 June 2026	Operational Budget	12	Whole Municipality	12 x reports on branded events held	3 x reports on branded events held	3 x reports on branded events held	3 x reports on branded events held	3 x reports on branded events held	Reports + Photos	Communications Manager	Municipal Manager

and public participation	299	Social Media	Number of social media posts by 30 June 2026	Operational Budget	6	Whole Municipality	8 x reports on social media posts	2 x reports on social media posts	2 x reports on social media posts	2 x reports on social media posts	2 x reports on social media posts	2 x reports on social media posts	Communications Manager	Municipal Manager
	300	Protocol	Number of Communications Protocol by 31 Sept 2025	Operational Budget	1	Whole Municipality	1 x Annual report on communications protocol	1 x report on communications protocol	-	-	-	Communications protocol + Council resolution	Communications Manager	Municipal Manager
	301	Risk Management	Number of reviews conducted for departmental operational risk registers to identify emerging risks by 30 June 2026	Operational Budget	4	Whole Municipality	4 x reports on reviews conducted for departmental operational risk registers	1 x report on reviews conducted for departmental operational risk registers	1 x report on reviews conducted for departmental operational risk registers	1 x report on reviews conducted for departmental operational risk registers	1 x report on reviews conducted for departmental operational risk registers	Operational Risk Review Report signed off by the Director	Communications Manager	Municipal Manager
	302	Internal Audit findings	Implementation of departmental Internal Audit Findings by 30 June	Operational Budget	0	Whole Municipality	4 x reports on internal audit findings implemented	1 x report on internal audit findings implemented	1 x report on internal audit findings implemented	1 x report on internal audit findings implemented	1 x report on internal audit findings implemented	Signed internal audit findings implementation report		

TOTAL NUMBER OF DEPARTMENTAL KPI's: 236

+ 66 FROM TOP LAYER = ORGANISATIONAL INDICATORS: 302

M. Mofokeng

Adv. MM Mofokeng
Municipal Manager

Date: 23 / 03 / 26

17. Adjustments to Service Delivery and Budget Implementation Plan

The Service Delivery Budget Implementation Plans (SDBIP) will be revised as per the adjustment budget.

MBRR Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote)

FS194 Maluti-a-Phofung - Supporting Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) - 17/02/2026																
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 03 - Corporate Services		-	-	-	302	-	-	-	-	18	18	18	644	1,000	1,654	
Vote 04 - Financial Services		377 753	50 896	26 338	33 710	40 778	314 208	36 907	-	109 169	109 159	109 159	98 231	1,306 299	1 351 094	
Vote 05 - Municipal Infrastructure		25 709	35 664	16 472	32 140	35 133	23 520	33 943	-	51 514	51 514	51 514	208 103	565 224	551 305	
Vote 06 - Community Services		154	1 195	119	(960)	1 580	153	115	-	333	333	333	1 106	4 461	1 517	
Vote 07 - Public Safety & Transport		42	171	38	44	67	125	150	-	244	244	244	119	1 487	490	
Vote 08 - Sports, Arts, Parks, Culture		57	26	101	1 113	37	328	36	-	1 362	1 362	1 362	10 572	16 357	23 248	
Vote 09 - Led, Tourism, Simmes, Rural & Agr		119	91	22	39	0	86	48	-	26	26	26	3 065	3 547	6 214	
Vote 10 - Human Settlements		159	164	166	166	121	122	371	-	911	911	911	7 966	11 966	10 095	
Vote 11 - lcp, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - Spatial Development, Planning & Tr		124	79	63	85	53	19	30	-	(18)	(18)	(18)	906	1 306	2 537	
Vote 13 - Electricity Department		952	31 251	64 567	37 679	22 006	34 724	39 051	-	48 301	48 301	48 301	346 948	722 081	878 458	
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote		405,068	119,538	107,886	164,317	99,775	373,286	110,651	-	211,849	211,849	211,849	677,660	2,633,729	2,826,611	
Expenditure by Vote																
Vote 01 - Legislative Authority		4 055	4 300	4 438	4 336	4 356	6 218	4 460	-	5 211	5 211	5 211	17 529	65 325	69 099	
Vote 02 - Office Of The Municipal Manager		1 826	2 028	1 981	2 119	2 157	1 922	1 669	-	2 402	2 402	2 402	5 480	26 387	24 225	
Vote 03 - Corporate Services		4 451	11 593	9 129	6 584	7 615	6 580	6 923	-	12 646	12 646	12 646	47 724	136 538	97 266	
Vote 04 - Financial Services		7 074	10 748	43 038	33 612	27 771	9 410	11 822	-	35 080	35 080	35 080	133 706	382 420	334 170	
Vote 05 - Municipal Infrastructure		9 216	9 419	11 744	11 061	18 776	21 748	11 241	-	29 024	29 024	29 024	126 320	306 588	264 030	
Vote 06 - Community Services		1 673	1 501	1 462	1 531	1 717	1 528	1 788	-	2 516	2 516	2 516	7 601	26 347	24 461	
Vote 07 - Public Safety & Transport		17 629	14 672	19 666	10 049	24 167	17 276	15 296	-	19 542	19 542	19 542	27 696	205 075	185 798	
Vote 08 - Sports, Arts, Parks, Culture		4 168	3 807	4 344	3 669	4 013	4 240	4 382	-	4 347	4 347	4 347	11 826	53 490	57 639	
Vote 09 - Led, Tourism, Simmes, Rural & Agr		962	1 232	1 302	1 994	1 480	1 075	1 004	-	1 651	1 651	1 651	3 931	17 933	17 398	
Vote 10 - Human Settlements		605	596	546	659	711	588	1 871	-	1 756	1 756	1 756	24 147	34 990	16 411	
Vote 11 - lcp, Pms Department		328	336	337	321	380	403	225	-	289	289	289	628	3 824	4 258	
Vote 12 - Spatial Development, Planning & Tr		1 099	987	1 033	1 090	1 017	1 003	1 811	-	1 380	1 380	1 380	8 015	20 197	17 552	
Vote 13 - Electricity Department		178 234	175 706	6 112	227 710	99 844	80 919	82 396	-	137 408	137 408	137 408	157 194	1 420 340	1 327 927	
Vote 14 - Maluti Water		-	21 875	10 583	10 546	10 302	10 672	10 991	-	14 835	14 835	14 835	58 548	178 023	71 463	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote		231,320	258,799	115,712	315,281	204,306	163,581	155,878	-	268,087	268,087	268,087	630,346	2,879,486	2,511,700	
Surplus/ (Deficit)		173,748	(139,261)	(7,826)	(210,964)	(104,531)	209,705	(45,227)	-	(56,238)	(56,238)	(56,238)	47,315	(245,757)	314,911	

MBRR Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification)

FS194 Maluti-a-Phofung - Supporting Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification) - 17/02/2026

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		377,753	17,032	9,035	16,032	21,967	297,019	14,428	-	86,626	86,626	86,626	23,598	1,036,681	1,065,893	1,110,903
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		377,753	17,032	9,035	16,032	21,907	297,019	14,428	-	86,626	86,626	86,626	23,598	1,036,681	1,065,893	1,110,903
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		412	1,555	424	363	1,804	729	672	-	2,850	2,850	2,850	19,783	34,271	35,349	30,454
Community and social services		215	1,260	165	(905)	1,627	186	201	-	405	405	405	1,361	5,327	2,435	2,566
Sport and recreation		57	26	101	1,113	37	328	36	-	1,362	1,362	1,362	10,572	16,357	23,248	18,539
Public safety		42	171	36	44	67	125	150	-	244	244	244	119	1,487	490	515
Housing		97	98	120	111	74	89	285	-	838	838	838	7,711	11,100	9,177	8,835
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		243	1,194	85	124	1,518	105	494	-	944	944	944	35,716	42,310	102,283	71,203
Planning and development		243	171	85	124	54	105	78	-	1,256	1,256	1,256	6,468	11,094	8,752	9,215
Road transport		-	1,023	-	-	1,464	-	416	-	(312)	(312)	(312)	29,248	31,216	93,532	61,989
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		26,660	65,892	81,039	69,819	55,675	58,244	72,578	-	98,878	98,878	98,878	523,387	1,249,849	1,336,231	1,506,641
Energy sources		952	31,251	64,567	37,679	22,006	34,724	39,051	-	48,301	48,301	48,301	346,948	722,081	878,458	980,709
Water management		13,506	21,808	7,141	19,597	18,527	11,749	17,376	-	25,214	25,214	25,214	79,960	265,104	193,926	241,130
Waste water management		6,095	6,885	4,760	6,193	7,681	5,948	10,311	-	18,333	18,333	18,333	80,503	183,374	186,075	202,364
Waste management		6,108	6,147	4,571	6,350	7,461	5,823	5,840	-	7,031	7,031	7,031	15,896	79,290	77,771	82,438
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		405,058	85,673	90,583	86,338	80,904	356,097	88,172	-	189,298	189,298	189,298	602,384	2,363,111	2,539,756	2,719,201
Expenditure - Functional																
Governance and administration		27,285	40,021	68,783	51,645	58,078	34,482	36,869	-	66,339	66,339	66,339	231,962	748,141	634,236	664,589
Executive and council		4,911	8,061	6,588	6,510	6,476	8,146	6,645	-	8,533	8,533	8,533	28,980	101,915	97,930	103,030
Finance and administration		21,807	31,393	61,674	44,547	50,353	25,636	29,612	-	57,220	57,220	57,220	200,900	637,981	527,157	551,965
Internal audit		567	567	621	588	749	700	612	-	586	586	586	2,082	8,245	9,149	9,603
Community and public safety		14,181	11,336	16,733	11,864	15,334	14,102	12,537	-	18,164	18,164	18,164	45,895	196,472	185,255	194,722
Community and social services		1,557	1,485	1,446	1,515	1,701	1,512	1,772	-	2,529	2,529	2,529	7,984	26,657	24,907	26,181
Sport and recreation		4,168	3,807	4,344	3,669	4,013	4,240	4,382	-	4,347	4,347	4,347	11,826	53,490	57,639	60,866
Public safety		8,000	5,594	10,593	6,273	9,187	7,972	5,983	-	10,356	10,356	10,356	19,780	103,649	93,381	97,794
Housing		355	349	350	407	433	379	400	-	1,232	1,232	1,232	6,305	12,676	9,328	9,881
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3,358	3,773	3,415	3,936	5,579	5,889	5,048	-	7,121	7,121	7,121	35,572	87,931	89,623	92,380
Planning and development		2,178	2,134	2,356	3,077	2,478	2,151	2,829	-	4,120	4,120	4,120	13,903	43,466	34,753	34,634
Road transport		1,180	1,639	1,059	869	3,101	3,738	2,220	-	3,000	3,000	3,000	21,669	44,466	54,870	57,745
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		186,286	203,249	26,466	247,508	124,916	108,779	101,213	-	176,139	176,139	176,139	315,997	1,842,831	1,605,155	1,696,806
Energy sources		178,290	175,763	6,168	228,583	99,900	80,976	82,888	-	137,583	137,583	137,583	157,126	1,422,444	1,337,181	1,415,265
Water management		(17)	11,317	7,463	6,654	6,947	14,122	4,950	-	12,359	12,359	12,359	58,583	146,996	81,756	85,537
Waste water management		(15)	8,549	5,104	4,751	6,338	4,433	4,350	-	11,803	11,803	11,803	44,672	113,588	39,045	40,943
Waste management		8,029	7,619	7,731	7,521	11,831	9,248	9,025	-	14,394	14,394	14,394	56,617	159,903	147,172	155,060
Other		211	420	316	329	400	330	212	-	325	325	325	919	4,111	4,455	4,692
Total Expenditure - Functional		231,320	258,799	115,712	315,281	204,306	163,581	158,878	-	268,087	268,087	268,087	630,346	2,879,486	2,518,724	2,653,189
Surplus (Deficit) 1.		173,748	(173,126)	(25,129)	(228,944)	(123,402)	192,516	(67,706)	-	(78,790)	(78,790)	(78,790)	(27,962)	(516,375)	21,032	66,012

MBRR Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure

FS194 Maluti-a-Phofung - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 17/02/2026																
Description	Ref	Budget Year 2025/26											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		(737)	25,119	64,566	36,316	17,937	33,096	34,873	-	43,404	43,404	43,404	307,058	648,142	827,945	927,298
Service charges - Water		9,515	8,730	7,141	7,120	9,792	7,735	7,850	-	14,221	14,221	14,221	26,070	126,615	100,945	107,006
Service charges - Waste Water Management		4,562	4,568	4,760	4,582	4,294	4,368	4,624	-	5,201	5,201	5,201	8,641	56,000	55,260	58,598
Service charges - Waste Management		4,566	4,585	4,571	4,356	4,291	4,248	4,245	-	4,382	4,382	4,382	7,560	51,768	55,141	58,476
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		8,492	8,911	(26)	9,159	18,023	8,936	8,582	-	6,923	6,923	6,923	24,792	107,637	132,692	140,654
Interest earned from Current and Non Current Assets		-	4,042	458	2,846	799	228	337	-	2,143	2,143	2,143	3,020	18,159	13,277	13,810
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	83	83	83	750	1,000	-	-
Rental from Fixed Assets		112	86	150	92	78	356	120	-	(43)	(43)	(43)	1,247	2,114	4,231	4,485
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	11,725	11,725	8,768	9,223
Operational Revenue		105	107	122	422	87	92	288	-	972	972	972	7,589	11,725	8,768	9,223
Non-Exchange Revenue																
Property rates		8,540	9,093	8,594	9,218	13,711	9,608	8,350	-	10,144	10,144	10,144	16,363	115,098	111,462	112,687
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		147	243	51	70	9	163	177	-	224	224	224	986	2,519	2,540	2,667
Licences or permits		-	-	-	-	-	-	-	-	(28)	(28)	(28)	914	831	1,762	1,850
Transfer and subsidies - Operational		366,346	335	-	255	65	283,519	1,360	-	73,929	73,929	73,929	10,771	884,638	907,431	948,524
Interest		3,398	3,423	-	3,467	7,034	3,489	3,568	-	3,474	3,474	3,474	6,891	41,693	44,195	46,947
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	6	-	-	2	2	2	1	12	6	-
Discontinued Operations																
Total Revenue		405,068	69,520	90,583	77,987	76,349	358,097	75,657	-	165,027	165,027	165,027	434,969	2,083,586	2,281,572	2,448,053
Expenditure By Type																
Employee related costs		46,406	74,315	59,398	61,125	68,469	64,226	62,959	-	66,722	66,722	66,722	118,037	755,101	574,431	605,950
Remuneration of councillors		2,699	2,670	2,670	2,670	2,672	2,670	2,637	-	2,150	2,150	2,150	6,918	32,057	38,627	40,691
Bulk purchases - electricity		150,024	170,272	375	199,583	92,679	75,444	76,832	-	93,466	93,466	93,466	72,106	1,117,715	1,181,750	1,251,397
Inventory consumed		1,201	911	4,407	139	1,436	9,902	694	-	7,629	7,629	7,629	(40,745)	832	882	926
Debt impairment		-	-	-	-	-	-	-	-	5,731	5,731	5,731	19,208	36,400	13,542	13,713
Depreciation and amortisation		-	-	-	-	-	-	-	-	5,997	5,997	5,997	56,286	74,277	79,566	83,365
Interest		23,043	9	0	21,420	18	-	17	-	30,605	30,605	30,605	46,839	183,162	54,671	57,860
Contracted services		7,253	8,428	10,642	2,472	15,244	9,853	8,530	-	20,882	20,882	20,882	98,013	223,082	178,636	165,206
Transfers and subsidies		-	-	31,336	15,576	15,576	-	-	-	19,948	19,948	19,948	92,933	215,286	190,654	200,187
Irrecoverable debts written off		57	165	387	282	59	71	-	-	727	727	727	13,918	17,120	24,314	25,587
Operational costs		637	2,028	6,496	12,013	8,151	1,412	4,209	-	14,230	14,230	14,230	69,109	146,747	111,041	114,678
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	2	-	-	1	1	1	(0)	4	-	-
Total Expenditure		231,320	258,799	115,712	315,281	204,306	163,581	155,878	-	268,087	268,087	268,087	552,622	2,801,762	2,448,114	2,579,631
Surplus/(Deficit)		173,748	(189,279)	(25,129)	(237,294)	(127,957)	192,516	(80,221)	-	(103,061)	(103,061)	(103,061)	(117,652)	(718,177)	(166,542)	(131,578)
Transfers and subsidies - capital (monetary allocations)		-	16,153	-	8,351	4,555	-	12,514	-	24,271	24,271	24,271	176,865	291,250	266,952	280,371
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		173,748	(173,126)	(25,129)	(228,944)	(123,402)	192,516	(67,706)	-	(78,790)	(78,790)	(78,790)	59,212	(426,927)	100,411	148,793

MBRR Table SB16 Consolidated Adjustments Budget - monthly cash flows

FS194 Maluti-a-Phofung - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 17/02/2026

Description - Municipal Vote	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 01 - Legislative Authority		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	72	72	72	435	650	-	-	-
Vote 03 - Corporate Services		-	221	-	-	30	-	-	315	316	316	1,839	3,040	-	-	-
Vote 04 - Financial Services		-	181	-	9	-	244	-	83	83	83	316	1,000	-	-	-
Vote 05 - Municipal Infrastructure		904	8,578	5,964	6,744	46,352	9,141	626	25,359	25,359	25,359	109,704	263,789	231,671	289,24	
Vote 06 - Community Services		-	364	382	469	546	-	-	200	200	200	1,009	3,369	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	528	3,117	3,117	3,117	12,122	22,000	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	572	916	2,460	4,670	-	681	1,473	1,473	1,473	1,354	15,073	19,908	15,300	
Vote 09 - Led, Tourism, Smmes, Rural & Agriculture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	8	8	8	75	100	1,500	1,600	
Vote 11 - ldp, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional		-	-	-	-	-	-	-	375	375	375	3,375	4,500	-	-	-
Vote 13 - Electricity Department		1,343	2,535	3,088	1,817	5,270	4,736	-	6,355	6,355	6,355	20,147	58,001	3,000	3,13	
Vote 14 - Maluti Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	2,247	12,452	10,350	11,498	56,568	14,121	1,835	37,358	37,358	37,358	150,376	371,522	256,080	268,97	
Total Capital Expenditure	2	2,247	12,452	10,350	11,498	56,568	14,121	1,835	37,358	37,358	37,358	150,376	371,522	256,080	268,97	

MBRR Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification)

FS194 Maluti-a-Phofung - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification) - 17/02/2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Capital Expenditure - Functional																	
<i>Governance and administration</i>		-	402	-	9	30	244	-	-	755	755	755	3,741	6,690	-	-	
Executive and council		-	-	-	-	-	-	-	-	72	72	72	435	650	-	-	
Finance and administration		-	402	-	9	30	244	-	-	683	683	683	3,306	6,040	-	-	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		-	936	1,297	2,929	5,216	-	1,209	-	4,515	4,515	4,515	13,410	38,543	21,408	16,600	
Community and social services		-	364	382	469	546	-	-	-	200	200	200	1,009	3,369	-	-	
Sport and recreation		-	572	916	2,460	4,570	-	681	-	1,473	1,473	1,473	1,354	15,073	19,908	15,000	
Public safety		-	-	-	-	-	-	528	-	2,833	2,833	2,833	10,972	20,000	-	-	
Housing		-	-	-	-	-	-	-	-	8	8	8	75	100	1,500	1,600	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		250	890	1,273	2,758	6,097	362	-	-	4,578	4,578	4,578	32,770	58,134	82,659	50,594	
Planning and development		-	-	-	-	-	-	-	-	499	499	499	3,622	5,118	-	-	
Road transport		250	890	1,273	2,758	6,097	362	-	-	4,079	4,079	4,079	29,148	53,016	82,659	50,594	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		1,997	10,224	7,779	5,802	45,225	13,515	626	-	27,511	27,511	27,511	100,456	268,156	152,012	201,782	
Energy sources		1,343	2,535	3,088	1,817	5,270	4,736	-	-	6,355	6,355	6,355	20,147	58,001	3,000	3,136	
Water management		-	7,689	3,715	3,075	14,517	5,228	-	-	9,670	9,670	9,670	39,668	102,903	40,329	78,318	
Waste water management		654	-	975	910	25,438	3,552	626	-	11,114	11,114	11,114	39,607	105,102	108,583	120,329	
Waste management		-	-	-	-	-	-	-	-	372	372	372	1,035	2,150	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional		2,247	12,452	10,350	11,488	56,568	14,121	1,835	-	37,358	37,358	37,358	150,376	371,522	256,080	268,977	

Adjustments to Capital Expenditure

MBRR Table SB19 Consolidated List of capital programmes and projects affected by Adjustments Budget

FS194 Maluti-a-Phofung - Supporting Table SB19 Consolidated List of capital programmes and projects affected by Adjustments Budget - 17/02/2026								
Function	Project Description	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
			Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
			Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands								
Parent municipality:								
<i>List all capital projects grouped by Function</i>								
<i>Cemeteries, Funeral Parlours And Crematoriums</i>	<i>Mobile Toilets</i>	<i>Toilet Facilities</i>	200	-	-	-	-	
<i>Cemeteries, Funeral Parlours And Civil Defence</i>	<i>Machinery & Equipment</i>	<i>Machinery And Equipment</i>	500	405	-	-	-	
<i>Electricity</i>	<i>Vehicles</i>	<i>Transport Assets</i>	3,000	15,000	-	-	-	
<i>Electricity</i>	<i>Transformers</i>	<i>Hv Substations</i>	5,000	17,000	-	-	-	
<i>Electricity</i>	<i>Map:High Mast Lights In 4 Towns Ph 2</i>	<i>Lv Networks</i>	-	543	-	-	-	
<i>Fire Fighting And Protection</i>	<i>Solar Panels & Batteries</i>	<i>Furniture And Office Equipment</i>	-	500	-	-	-	
<i>Information Technology</i>	<i>Fire Engine</i>	<i>Transport Assets</i>	7,000	5,000	-	-	-	
<i>Municipal Manager, Town Secretary And Chief Executive</i>	<i>Computer & Equipment</i>	<i>Computer Equipment</i>	2,000	2,540	-	-	-	
<i>Population Development</i>	<i>Clocking Systems (Machinery)</i>	<i>Machinery And Equipment</i>	500	650	-	-	-	
<i>Project Management Unit</i>	<i>Phuthaditjhaba: Upgrading Of Town Hall</i>	<i>Halls</i>	3,361	2,964	-	-	-	
<i>Project Management Unit</i>	<i>Computer & Equipment</i>	<i>Computer Equipment</i>	-	230	-	-	-	
<i>Project Management Unit</i>	<i>Furniture & Fittings</i>	<i>Furniture And Office Equipment</i>	-	288	-	-	-	
<i>Roads</i>	<i>Machinery & Equipment</i>	<i>Machinery And Equipment</i>	-	100	-	-	-	
<i>Roads</i>	<i>Fika Patso3km Paved Road</i>	<i>Roads</i>	10,946	8,952	10,000	10,000	-	
<i>Roads</i>	<i>Intabi/H/Smith: Ext 3 New Surf Rd Ph1 (M)</i>	<i>Road Structures</i>	10,298	-	33,404	33,404	-	
<i>Roads</i>	<i>Makwane Paved Roads Phase 1</i>	<i>Road Structures</i>	17,390	17,100	-	-	-	
<i>Roads</i>	<i>Maqhekung Infrastructure</i>	<i>Road Structures</i>	-	1,800	-	-	-	
<i>Roads</i>	<i>Qholosing Paved Roads - Phase 1</i>	<i>Road Structures</i>	12,721	5,164	7,166	7,166	-	
<i>Roads</i>	<i>Compact Roller (Road Equipment)</i>	<i>Machinery And Equipment</i>	564	-	-	-	-	
<i>Roads</i>	<i>Yellow Fleet (Plant & Machinery)</i>	<i>Machinery And Equipment</i>	4,000	20,000	-	-	-	
<i>Roads</i>	<i>Install Cctv Street Cameras (Equipment)</i>	<i>Machinery And Equipment</i>	1,000	2,000	-	-	-	
<i>Security Services</i>	<i>Skip Remover Truck</i>	<i>Machinery And Equipment</i>	500	-	-	-	-	
<i>Solid Waste Removal</i>	<i>Specialized Vehicles (Solid Waste Man)</i>	<i>Transport Assets</i>	-	2,150	-	-	-	
<i>Sports Grounds And Stadiums</i>	<i>New Swimmingpool Platberg Stat</i>	<i>Indoor Facilities</i>	7,474	8,162	-	-	-	
<i>Sports Grounds And Stadiums</i>	<i>Refurb Charles Mopedi Stadium Ph 2</i>	<i>Outdoor Facilities</i>	5,738	6,738	19,908	19,908	-	
<i>Sports Grounds And Stadiums</i>	<i>Upgrade Of Platberg Stadium Phase 1</i>	<i>Outdoor Facilities</i>	-	173	-	-	-	
<i>Town Planning, Building Regulations And Enforcement And City Engineer</i>	<i>Equipment: Land Surveyor & Plotter</i>	<i>Machinery And Equipment</i>	4,500	2,500	-	-	-	
<i>Town Planning, Building Regulations And Waste Water Treatment</i>	<i>New Fence</i>	<i>Taxi Ranks/Bus Terminals</i>	-	2,900	-	-	-	
<i>Waste Water Treatment</i>	<i>Sewer Pump Station - Mig R&M</i>	<i>Pump Station</i>	9,900	10,947	-	-	-	
<i>Waste Water Treatment</i>	<i>H/Smith Repair - Tshiame Wwtw</i>	<i>Reticulation</i>	-	5,000	-	-	-	
<i>Waste Water Treatment</i>	<i>Namahadi:Construction Sewer Network</i>	<i>Reticulation</i>	8,315	1,528	-	-	-	
<i>Waste Water Treatment</i>	<i>Qwa Qwa: Constr 5000 Vip Toilets Ph 13b</i>	<i>Reticulation</i>	-	151	-	-	-	
<i>Waste Water Treatment</i>	<i>Qwaqwa Repair - Makwane Wwtw</i>	<i>Reticulation</i>	-	5,571	-	-	-	
<i>Waste Water Treatment</i>	<i>Tshiame Upgradeof Sewer System</i>	<i>Reticulation</i>	-	7,659	25,000	25,000	2,628	
<i>Waste Water Treatment</i>	<i>Upgrade Bluegun Bosch Sewer</i>	<i>Reticulation</i>	16,469	20,247	19,000	19,000	-	
<i>Waste Water Treatment</i>	<i>Tshiame Upgrade Of Sewer System</i>	<i>Outfall Sewers</i>	26,206	-	35,503	35,503	34,384	
<i>Waste Water Treatment</i>	<i>Qwaqwa: Constr 3500 Vip Toilets-Ph13c</i>	<i>Toilet Facilities</i>	24,925	54,001	29,180	29,180	69,234	
<i>Water Distribution</i>	<i>Water Pump Station - Mig R&M</i>	<i>Distribution</i>	9,011	8,687	-	-	-	
<i>Water Distribution</i>	<i>Upgrading Of Water Pump Stations</i>	<i>Pump Stations</i>	14,891	6,927	-	-	-	
<i>Water Distribution</i>	<i>Improving Water Revenue</i>	<i>Bulk Mains</i>	34,544	15,240	20,000	20,000	45,122	
<i>Water Distribution</i>	<i>Makholokweng Bulk And Sewer Network</i>	<i>Bulk Mains</i>	15,000	26,645	-	-	-	
<i>Water Distribution</i>	<i>Naledi Re Route Bulk Watersupp 830m 70mm</i>	<i>Bulk Mains</i>	-	233	-	-	-	
<i>Water Distribution</i>	<i>Ha Sethunya Wat Retic 500 Phase 2</i>	<i>Distribution</i>	14,671	12,900	20,329	20,329	16,137	
<i>Water Distribution</i>	<i>Thaba Bosiu Pipeline</i>	<i>Distribution</i>	-	15,000	-	-	-	
<i>Water Distribution</i>	<i>Thaba Bosiu Water Pipeline</i>	<i>Distribution</i>	3,218	15,087	-	-	-	
Entities:								
<i>List all capital projects grouped by Municipal Entity</i>								
<i>Entity Name</i>								
<i>Entity Name</i>								
<i>Maluti Water (Pty) Ltd</i>								

18. List of Capital Projects Funded by Grant

The total capital budget from grants amounts to R285.6 million.

MAP- List of capital projects from grants					
Description (Functional classification)	Source of funding	Budget Year 2025/26			
		Original Budget	YearTD	Add/ (Reduce)	Adjusted Budget
Roads Projects		51,354	11,380	(20,138)	31,216
Makwane Paved Roads Phase 1	MIG	17,390	6,471	(290)	17,100
Qhoqholosing Paved Road Phase 1	MIG	12,721	1,218	(7,557)	5,164
Intab/H/Smith: Ext 3 New Surf Rd Ph1	MIG	10,298	-	(10,298)	-
Fika Patso 3km Paved Road	MIG	10,946	3,691	(1,993)	8,952
Water Projects		93,518	34,225	(5,615)	87,903
Ha Sethunya Wat Reticulation 500 Phase 2	MIG	14,671	6,322	(1,771)	12,900
Non-Revenue Water	WSIG	34,544	6,041	(19,304)	15,240
Makholokweng Bulk And Sewer Network	WSIG	15,000	13,165	11,645	26,645
Naledi Re Route Bulk Watersupp 830m 70mm	MIG	-	-	233	233
Thaba Bosiu Water Pipeline	MIG	3,218	2,869	11,869	15,087
Upgrading Of Water Pump Stations	MIG	14,891	-	(7,964)	6,927
Water Pump Station - MIG R&M	MIG	9,011	3,928	(323)	8,687
Tiholong Ext 4	WSIG	2,184	1,899	-	2,184
Waste Water Management/ Sewerage Projects		84,915	32,154	20,188	105,102
H/Smith Repair - Tshiamé WWTW	MIG	-	-	5,000	5,000
Qwaqwa Repair - Makwane WWTW	MIG	-	-	5,571	5,571
Namahadi: Construction Sewer Network	MIG	8,315	1,197	(6,787)	1,528
Qwa Qwa: Constr 5000 VIP Toilets Ph 13b	MIG	-	-	151	151
Sewer Pump Station - MIG R&M	MIG	9,000	5,004	1,947	10,947
Upgrade Bluegum Bosch Sewer	MIG	16,469	8,429	3,778	20,247
Tshiamé Upgrade Of Sewer System	MIG	26,206	6,660	(26,206)	-
Qwaqwa: Construction 5000 VIP Toilets-Ph13c	MIG	24,925	10,864	29,076	54,001
Tshiamé Upgrade of Sewer System	WSIG	-	-	7,659	7,659
PMU Assets		-	-	618	618
Machinery & Equipment	MIG - PMU	-	-	100	100
Furniture & Fittings	portion	-	-	288	288
Computer & Equipment		-	-	230	230
Waste Management Projects		-	-	2,150	2,150
Specialized Vehicles (Solid Waste)	MIG	-	-	2,150	2,150
Community Facility Projects		3,361	1,760	(397)	2,964
Phuthaditjhaba: Upgrading Of Town Hall	MIG	3,361	1,760	(397)	2,964
Sports And Recreational Facilities		13,212	9,299	1,861	15,073
Upgrade Of Platberg Stadium Phase 1	MIG	-	-	173	173
New Swimmingpool Platberg Stadium	MIG	7,474	5,967	688	8,162
Refurbishment of Charles Mopedi Stadium Phase 2	MIG	5,738	3,332	1,000	6,738
Neighbourhood Development Partnership Grant		100	-	-	100
Housing	NDPG	100	-	-	100
Electricity Projects		39,958	14,456	543	40,501
Upgrading Of E-Ross Substation- Phase 1	INEP	39,958	14,456	-	39,958
Map: High Mast Lights In 4 Towns Ph 2	MIG	-	-	543	543
Total Capital Budget Funded By National Grants		286,417	103,274	(790)	285,627

19. List of Capital Projects Funded from Own Source

The capital budget from own source was adjusted from R30.2 million to R85.8 million.

MAP- List of capital projects from own source				
Description R'000	Budget Year 2025/2026			
	Original Budget	Year to dae	Add/ (Reduce)	Adjusted Budget
Clocking Systems (Machinery)	500	–	150	650
Machinery & Equipment	500	100	–	500
Computer & Equipment	2 000	249	540	2 540
Furniture & Fittings	1 000	491	–	1 000
Compact Roller (Road Equipment)	564	–	(564)	–
Maqhekung Infrastructure	–	–	1 800	1 800
Yellow Fleet (Plant & Machinery)	4 000	250	16 000	20 000
Skip Remover Truck	500	–	–	500
Mobile Toilets (Cemetery)	200	–	(200)	–
Machinery & Equipment (Cemetery)	500	–	(95)	405
Fire Engine	7 000	–	(2 000)	5 000
Vehicles	3 000	2 467	12 000	15 000
Install Cctv Street Cameras (Equipment)	1 000	–	1 000	2 000
Equipment: Land Surveyor & Plotter	4 500	736	(2 000)	2 500
New Fence	–	–	2 000	2 000
Transformers	5 000	4 333	12 000	17 000
Thaba Bosiu Pipeline	–	–	15 000	15 000
Total Capital Budget Funded From Own Source	30 264	8 627	55 632	85 895

20. SDBIP Cycle

The SDBIP process comprises of the following 5 phases:-

- Planning;
- Strategizing;
- Tabling;
- Adoption;
- Publishing and;
- Implementation, monitoring and reporting

21. Conclusion

Whilst this adjustment 2025/2026 SDBIP largely complies with the legislation as well as policy guidelines issued by National Treasury, it is however an evolving document and will continue to be refined to improve the content and quality of information contained herein on a continued basis. Over and above the 5 national key performance areas of the SDBIP, it contains the goals which are drilled down to strategic objectives, indicators and projects.

This SDBIP reflects the quarterly and annual targets and the actual achievements/non-achievements of targets will be monitored on quarterly basis. The ultimate aim of this monitoring is to ensure that the municipality achieves

its objectives and where targets are not achieved, reasons for non-achievement and corrective measures to be implemented are required.

All SDBIP projects are linked, either directly or indirectly, to the key performance indicators contained in the institutional scorecard ensuring the linkages between the municipality's IDP, Budget, institutional scorecard and the SDBIP.

***** The End *****