



2025/2026 REVISED SERVICE DELIVERY AND IMPLEMENTATION PLAN



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To: Honourable Mayor: Letsemeng Local Municipality
Cllr. RBI Mocwaledi

From: Municipal Manager: Letsemeng Local Municipality

Re: **SUBMISSION OF THE REVISED 2025-26 SERVICE DELIVERY
BUDGET IMPLEMENTATION PLAN**

The Honourable Mayor;

In terms of section 54 (**budgetary control and early identification of financial problems**)—(1) of Municipal Finance Management Act No. 56 of 2003. On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—

- a) consider the statement or report;
- b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, **if revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council** following approval of an adjustments budget;
- d) issue any appropriate instructions to the accounting officer to ensure—
- e) that the budget is implemented in accordance with the service delivery and budget implementation plan; and that spending of funds and revenue collection proceed in accordance with the budget;
- f) identify any financial problems facing the municipality, including any emerging or impending financial problems; and

g) In the case of a section 72 report, submit the report to the council by 25 January of each year.

(2) If the municipality faces any serious financial problems, the Mayor must—

a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—

- i. steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
- ii. the tabling of an adjustments budget; or
- iii. steps in terms of Chapter 13; and

(3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

The Mayor is hereby requested to take note of the revised service delivery and budget implementation plan for 2025/ 2026 in line with the Mid-year budget and performance assessment and the approved adjustment budget for approval as per the above-mentioned applicable legislation.

Kind regards,

TS MANELI
ACTING: MUNICIPAL MANAGER

FS161 Letsemeng - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote)

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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue by Vote																	
Vote 1 - Executive & Council		416	416	416	416	416	416	416	416	416	416	416	416	994	213	448	5
Vote 2 - Finance & Administration		245	128	119	138	080	136	6 269	6 269	269	269	269	033	224	738	397	80
Vote 3 - Energy sources		365	941	635	148	611	057	6 968	6 968	968	968	968	019	617	295	036	1
Vote 4 - Environmental Protection		32	27	28	33	31	35	123	123	123	123	123	672	471	535	604	66
Vote 5 - Water Management		732	301	487	480	515	493	5 309	5 309	309	309	309	-	703	223	809	23
Vote 6 - Waste water management		077	639	740	721	139	781	1 792	1 792	792	792	792	554)	500	466	178	22
Vote 7 - Road Transport		505	505	505	505	505	505	1 505	1 505	505	505	505	-	062	465	273	22
Vote 8 - Waste Management		303	308	302	310	309	309	2 457	2 457	457	457	457	358	485	801	818	31
Vote 9 - Fleet Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Community & Social Services		083	3	5	6	7	265	521	521	521	521	521	723)	248	523	817	6
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		758	269	238	757	613	997	25 359	25 359	359	359	359	779)	304	261	380	328
Expenditure by Vote																	
Vote 1 - Executive & Council		702	648	713	647	673	794	1 281	1 281	281	281	281	787	367	962	361	16
Vote 2 - Finance & Administration		489	598	666	536	666	310	9 294	9 294	294	294	294	797	532	941	187	118
Vote 3 - Energy sources		237	690	079	566	716	635	4 443	4 443	443	443	443	178	315	715	107	57

REVISED 2025/2026 SDBIP

Vote 4 - Environmental Protection	54	62	67	54	54	73	231	231	231	231	231	254	775	900	972
Vote 5 - Water Management	241	573	340	141	136	666	631	631	631	631	631	-	568	909	106
Vote 6 - Waste water management	240	015	884	331	690	715	1 937	1 937	937	937	937	680	238	284	891
Vote 7 - Road Transport	491	491	491	491	491	(173)	491	491	491	491	491	-	889	154	308
Vote 8 - Waste Management	787	787	787	787	787	787	787	787	787	787	787	787	444	869	116
Vote 9 - Fleet Management	59	264	77	165	86	329	107	107	107	107	107	(233)	1 279	337	370
Vote 10 - Community & Social Services	219	556	553	629	563	557	988	988	988	988	988	840	859	393	703
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	520	684	657	347	861	694	20 189	20 189	189	189	189	088	268	462	122
Surplus/ (Deficit)	239	(415)	580	(590)	(248)	303	5 170	5 170	170	170	170	(867)	037	798	258

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2



FS161 Letsemeng - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		2 365	3 941	4 635	3 148	3 611	2 056	4 601	4 601	4 601	4 601	4 601	12 453	55 215	57 700	59 142
Service charges - Water		732	301	487	480	515	493	1 352	1 352	1 352	1 352	1 352	6 453	16 219	16 949	17 372
Service charges - Waste Water Management		1 132	1 042	1 029	1 042	1 040	1 038	1 269	1 269	1 269	1 269	1 269	2 557	15 222	15 907	16 419
Service charges - Waste Management		1 092	1 004	998	1 004	1 002	1 000	1 226	1 226	1 226	1 226	1 226	2 482	14 711	15 373	15 780
Sale of Goods and Rendering of Services		38	10	31	48	18	15	46	46	46	46	46		553	578	592
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		26	8	49	34	26	38	-	-	-	-	-	(182)	-	-	-
Interest earned from Receivables		3 835	3 505	3 564	3 568	3 321	3 642	1 331	1 331	1 331	1 331	1 331	(12 119)	15 969	16 688	17 105
Interest earned from Current and Non Current Assets		30	30	30	30	30	30	30	30	30	30	30	30	359	375	385
Dividends		1	4	4	1	1	4	1	1	1	1	1	(6)	17	18	18
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		53	145	59	59	58	60	67	67	67	67	67	36	804	841	862
Licence and permits		0	0	0	0	0	0	0	0	0	0	0	0	3	3	3
Operational Revenue		45	10	10	11	10	23	10	10	10	10	10	(41)	115	120	123
Non-Exchange Revenue																
Property rates		2 417	2 430	2 466	2 432	3 103	2 433	2 705	2 705	2 705	2 705	2 705	3 654	32 460	33 921	34 769



Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	2	2	2	2	2	2	2	2	2	1	19	20	20
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	34 085	3 001	8 065	8 065	8 065	24 260	8 065	8 065	8 065	8 065	8 065	(29 086)	96 781	100 204	104 688
Interest	1 016	957	995	1 010	997	1 014	591	591	591	591	591	(1 849)	7 095	7 414	7 599
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	46 870	16 389	22 423	20 933	21 800	36 108	21 295	21 295	21 295	21 295	21 295	(15 618)	255 543	266 111	274 879
Expenditure By Type															
Employee related costs	6 813	6 159	6 375	6 327	6 346	6 332	7 050	7 050	7 050	7 050	7 050	10 994	84 594	88 401	90 611
Remuneration of councillors	490	487	488	484	485	506	440	440	440	440	440	142	5 284	5 522	5 660
Bulk purchases - electricity	3 731	5 186	2 535	3 054	3 153	2 162	3 744	3 744	3 744	3 744	3 744	6 385	44 924	46 946	48 120
Inventory consumed	482	346	258	258	1	38	258	258	258	258	258	425	3 100	3 240	3 320
Debt impairment	2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 170	2 170	26 038	27 210	27 890
Depreciation and amortisation	2 612	2 612	2 612	2 612	2 612	2 612	2 612	2 612	2 612	2 612	2 612	2 612	31 347	32 757	33 576
Interest	1 931	2 898	2 001	3 347	2 869	2 484	1 333	1 333	1 333	1 333	1 333	(6 197)	16 000	16 090	16 785
Contracted services	5 440	2 366	1 078	1 068	3 040	3 829	1 361	1 361	1 361	1 361	1 361	(7 291)	16 338	17 062	17 478
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	28	12	84	47	20	-	-	-	-	-	(190)	-	-	-
Operational costs	1 354	936	891	706	643	2 536	1 220	1 220	1 220	1 220	1 220	1 476	14 643	14 235	14 682
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	25 024	23 188	18 420	20 110	21 366	22 689	20 189	20 189	20 189	20 189	20 189	10 526	242 268	251 462	258 122



Surplus/(Deficit)		21 846	(6 800)	4 003	823	434	13 419	1 106	1 106	1 106	1 106	1 106	(26 144)	13 276	14 648	16 757
Transfers and subsidies - capital (monetary allocations)		3 849	3 849	3 849	3 849	4 122	4 229	3 849	3 849	3 849	3 849	3 849	3 197	46 192	49 465	50 749
Transfers and subsidies - capital (in-kind - all)		417	417	417	417	436	447	417	417	417	417	417	369	5 009	5 234	5 365
Surplus/(Deficit) after capital transfers & contributions		26 113	(2 533)	8 270	5 089	4 992	18 095	5 373	5 373	5 373	5 373	5 373	(22 578)	64 477	69 348	72 872

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

check

FS161 Letsemeng - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



Vote 8 - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Fleet Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation															
Vote 1 - Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration	9	9	9	9	21	75	9	9	9	9	9	(69)	109	114	117
Vote 3 - Energy sources	351	351	351	58	352	351	351	351	351	351	351	643	4 213	4 348	4 544
Vote 4 - Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Water Management	649	-	-	612	74	-	-	-	-	-	-	-	-	-	-
Vote 6 - Waste water management	944	944	944	944	944	944	944	944	944	944	944	944	11 324	11 834	12 129
Vote 7 - Road Transport	-	-	-	-	-	-	944	944	944	944	944	-	-	-	-
Vote 8 - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Fleet Management	128	128	128	128	128	128	128	128	128	128	128	128	1 530	1 607	1 647
Vote 10 - Community & Social Services	884	581	300	625	300	543	300	300	300	300	300	134)	(1) 3 597	3 759	3 853
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



Capital single-year expenditure sub-total	3	2 964	2 012	1 731	2 375	1 819	2 041	2 675	2 675	2 675	2 675	2 675	511	20 773	21 661	22 290
Total Capital Expenditure	2	2 964	2 012	1 731	2 375	1 819	2 041	2 675	2 675	2 675	2 675	2 675	511	20 773	21 661	22 290

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5



LETSEMENG TOP LAYER SDBIP

DIRECTORATE: OFFICE OF THE MUNICIPAL MANAGER

TL KPI REF	IDP Ref	KPA	KPI	CALCULATION	WARD	ANNUAL TARGET	2025/26 QUARTERLY TARGET				KPI TARGET TYPE	INDICATOR TYPE	PORTFOLIO OF EVIDENCE
							Q1	Q2	Q3	Q4			
OMM1	LDO3	GGPP	Review the Risk-Based Internal Audit Plan (RBAP) and submit to the Audit Committee by 30 June 2026	Number of RBAP (Risk Based Audit Plan) reviewed and submitted to Audit Committee by 30 June 2026	ALL	4 MPAC Meetings held by 30 June 2026	N/A	N/A	N/A	1	Number	Output	RBAP submitted and Council Resolution
OMM2	LDO3	GGPP	Number of MPAC Meetings held by 30 June 2026	Total number of meetings held	ALL	4 MPAC Meetings held by 30 June 2026	1	1	1	1	Number	Output	Quarterly Minutes & Attendance Registers
OMM3	LDO3	GGPP	Number of Audit Action Plan reports submitted to Audit Committee by 30 June 2026	No of reports submitted	ALL	4 Audit Action Plan Reports submitted to Audit Committee by 30 June 2025	1	1	1	1	Number	Output	Quarterly Minutes & Attendance Registers
OMM4	LDO3	GGPP	No. of audit committees held per annum	No of meetings held	ALL	4 Audit Committee Meetings held by 30 June 2026	1	1	1	1	Number	Output	Quarterly Minutes & Attendance Registers
OMM5	LDO3	GGPP	Submit the strategic risk register to Council by 30 June 2026	Number of strategic risk registers submitted to Council by 30 June 2026	ALL	2 Strategic risk registers submitted to Council by 30 June 2026	N/A	1	N/A	1	Number	Output	Risk registers submitted and Council Resolutions
OMM6	LDO3	GGPP	Number of Risk Committee Meetings held by 30 June 2026.	No of meetings held	ALL	4 Risk Committee Meetings held by 30 June 2026	1	1	1	1	Number	Output	Risk Committee Meeting minutes
OMM7	LDO3	GGPP	Number of Risk Management reports Submitted to the RMC by 30 June 2026.	No of reports submitted	ALL	4 Risk Management Implementation Reports submitted to the RMC by 30 June 2026	1	1	1	1	Number	Output	Council resolution
OMM8	LDO3	GGPP	Draft Annual Report tabled in council on or before 31 Jan 2026	No of reports submitted	ALL	Annual Report tabled on 25 Jan 2026	N/A	N/A	1	N/A	Number	Output	Council resolution
OMM9	LDO3	GGPP	Annual review of IDP completed before the end of May of each year	Number of final IDP submitted to council for adoption by 31 May 2026	ALL	1 reviewed IDP completed by 31 May 2026	N/A	N/A	N/A	1	Number	Output	Council resolution
OMM10	LDO2	FVM	Number of AGSA audit findings / actions implemented by 30 June 2026.	% of audit findings corrected	ALL	100% implementation of 2023-2024 financial year total audit findings and 50% implementation of 2024-2025 total	N/A	N/A	N/A	100%	Percentage	Output	Quarterly progress reports submitted to Council.



						audit findings by 30 June 2026							
OMM11	LDO3	GGPP	Number of Performance Assessment Reports submitted by 30 June 2025	Number of reports submitted by 30 June 2026	ALL	4 informal performance assessment reports by 30 June 2026					Number	Output	Q1: Signed 2024/2025 Annual Performance Assessment Report Q2: Signed 2025/2026 Quarter 1 informal performance assessment report Q3: Signed 2024/2025 Midterm Performance Assessment Report Q4: Signed 2024/2025 Quarter 3 informal performance assessment report
							1	1	1	1			
OMM12	LDO3	GGPP	Submit the Draft IDP to Council by 31 March 2026	Number of and Date draft IDP Submitted to Council by 31 March 2026	All	1 Reviewed Draft IDPs submitted to Council by 31 March 2026	N/A	N/A	1	N/A	Number	Output	1 reviewed IDP submitted on or before 31 March 2026
OMM13	LDO3	GGPP	Submit the Final Annual Report to Council by 31 March 2026 oversight report	Number of Final Annual Reports submitted to Council by 31 March 2026	All	1 Annual Report submitted by 31 March 2026	N/A	N/A	1	N/A	Number	Output	1 AR submitted on or before 31 March 2026
OMM14	LDO1	SDID	% of a municipality's capital budget spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	% of a municipality's capital budget spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan by 30 June 2026	ALL	100% expenditure of the municipality's CAPEX Budget	10%	30%	70%	95%	Percentage	Outcome	Quarterly expenditure reports submitted to the Council
OMM15	LDO3	GGPP	% of Council Resolutions implemented within prescribed timeframe stipulated on resolution register	No. of council resolutions implemented within time frame divided by total No. of resolutions	ALL	95%	95%	95%	95%	95%	Percentage		Quarterly Execution list and reports submitted to council
OMM16	LDO7	MTID	No. of performance audits undertaken	Number of performance audits	All	4	1	1	1	1	Number	Output	Council resolutions approving the performance audits done
OMM17	LDO7	MTID	Submit quarterly reports to council on the actual performance in terms of the Top Layer SDBIP	No. of SDBIP Top Layer performance reports submitted to council	All	4	1	1	1	1	Number	Output	1st Quarter: 2024/25 Annual



performance assessments
 2nd Quarter: First quarter performance assessments

 3rd Quarter: Second quarter performance assessments

 4th Quarter: Third quarter performance assessments

OMM18	LDO3	GGPP	Submit the previous financial year annual report to AGSA at the end of Aug annually	Number of Annual Report submitted to AGSA by 31 August 2026	All	1 Annual report submitted	1	N/A	N/A	N/A	Number	Output	Proof of Submission
OMM19	LDO3	GGPP	Review of PMS policy by the end of 30 May 2026	Number of Reviewed PMS Policies/Framework by 30 May 2026	All	1	N/A	N/A	N/A	1	Number	Output	Council Resolution approving the reviewed PMS Framework
OMM20	LDO3	GGPP	Sign and conclude Performance Agreement for Senior Managers directly accountable to the MM.	Number of performance agreements signed by 31 July 2025	All	4 performance agreements signed	4	N/A	N/A	N/A	Number	Output	4 Signed performance agreements signed and submitted to the Council



DIRECTORATE: CORPORATE SERVICES

TL KPI REF	IDP Ref	KPA	KPI	CALCULATION	WARD	ANNUAL TARGET	2025/26 QUARTERLY TARGET				KPI TARGET TYPE	INDICATOR TYPE	PORTFOLIO OF EVIDENCE
							Q1	Q2	Q3	Q4			
CS1	LD03	GGPP	% of agendas for scheduled meetings distributed to Councillors and officials at least 48 hours before the meeting	No. of agendas distributed 48 hours before the meeting divided by the total No. of agendas distributed	All	90% distributed within the time frame	100%	100%	100%	100%	Percentage	Outcome	Distribution list indicating time of distribution or delivery Distribution list of emails sends
CS2	LD03	GGPP	% of Council resolutions distributed within 14 working days after each meeting	Percentage of council resolutions distributed within 14 days after each council meeting divided by No. of council resolutions taken	All	100% of council resolutions distributed	100%	100%	100%	100%	Percentage	Outcome	Proof of distribution
CS3	LD03	GGPP	Annual council schedule compiled and approved by end of June each year	Annual Schedule provided on or before due date	All	1 Schedule submitted	N/A	N/A	N/A	1	Number	Output	Council Resolution re Approval
CS4	LD03	MTID	% of Council Resolutions implemented within prescribed timeframe stipulated on resolution register	No. of council resolutions implemented within time frame divided by total No. of resolutions	All	95% of resolution implemented within time frame	95%	95%	95%	95%	Percentage	Outcome	Proof of execution. Execution list submitted to council
CS5	LD03	MTID	No. of quarterly reports to Council on the tracking of council resolutions (submitted at the end of each quarter - Sept, Dec, Mar & Apr)	No. of reports submitted.	All	4 reports submitted	1	1	1	1	Number	Output	Council Agenda
CS6	LD03	MTID	WSP, annual training report (ATR) & PIVOTAL report compiled and submitted to LGSETA on 30 April each year.	Date annual training report and WSP submitted to the LGSETA	All	1 report submitted on or before 30 April 2025	N/A	N/A	N/A	1	Number	Output	Proof of submission and acknowledgement of receipt
CS7	LD02	MTID	No. of EE Reports submitted to Department of Labour by 15 January each year [EEA2 and EEA4]	Sum of reports submitted	All	2 reports submitted	N/A	N/A	2	N/A	Number	Output	Proof of Submission of the EE2 and EEA4 reports
CS8	LD02	MTID	Review of EE Plan and numerical goals and targets by 30 Sept 2025	Revised EE Plan and Council Resolution	All	1 reviewed plan approved	1	N/A	N/A	N/A	Number	Output	Council resolution where plan is approved
CS11	LD01	MTID	No. of LLF meetings held per annum	Sum of LLF meetings held per year	All	4 LLF Meetings held (1 per quarter)	1	1	1	1	Number	Output	LLF Agenda and Minutes
CS12	LD07	MTID	95% of a municipality's training budget spent on implementing its workplace skills plan;	R value spent on training divided by total training budget value of the municipality	All	95% per annum	0%	30%	60%	95%	Percentage	Input	Financial report from Budget
CS13	LD04	MFVM	Develop departmental procurement plan and submit to Municipal Manager for approval on a quarterly basis	Number of departmental procurement plan developed and submitted to Municipal Manager for approval on a quarterly basis	All	4	1	0	0	0	Number	Output	Acknowledgement and a signed procurement plan
CS14	LD04	MFVM	Effective asset management	Number of reports on asset count on a quarterly basis	All	4	1	1	1	1	Number	Output	Report on asset count
CS15	LD07	MTID	% of people from employment equity target groups employed in the three highest levels of management in	No of employees from designated groups in three highest levels of management divided by total number	All	90%	90%	90%	90%	90%	Percentage	Output	EEA4 Report submitted to Council



			compliance with a municipality's approved employment equity plan	of employees in three highest levels of management									
CS16	LD07	MTID	Capable workforce	Number of employees who received training	All	50	N/A	N/A	N/A	50	Number	Output	ATR Report submitted to Council and Council Minutes
CS17	LD07	MTID	Safe and secure work environment	Number of OHS committee meetings held bi- annually	All	4	1	1	1	1	Number	Input	Minutes of OHSA Meetings held



DIRECTORATE: FINANCIAL SERVICES

TL KPI REF	IDP Ref	KPA	KPI	CALCULATION	WARD	ANNUAL TARGET	2025/26 QUARTERLY TARGET				KPI TARGET TYPE	INDICATOR TYPE	PORTFOLIO OF EVIDENCE
							Q1	Q2	Q3	Q4			
FS1	LDO2	MFVM	Compliant annual budget (MTREF) compiled and approved by end of May each year	Actual date budget approved	All	1	N/A	N/A	N/A	1	Number	Output	Council Resolution
FS2	LDO2	MFVM	Adoption of adjustment budget	Number of adjustment budgets submitted to council for adoption on or before 28 February 2025	All	1	N/A	N/A	1	N/A	Number	Output	Council resolution for adoption of adjustment budget
FS3	LDO2	MFVM	Mid-year budget assessment and budget adjustments report submitted on or before 25 January each year (s72 of MFMA)	Date Mid-year assessment submitted	All	1	N/A	N/A	1	N/A	Number	Output	31 January Council Resolution 25 January 2026 proof of submission to Mayor and Treasury
FS4	LDO2	MFVM	No. of monthly budget statements (s71 of MFMA) are compiled and submitted to the Mayor by No. later than 10 working days after the end of each month	Number of monthly budgets statements (s71 MFMA) are compiled and submitted to the Mayor by 30 June 2026	All	12	3	3	3	3	Number	Output	Monthly reports
FS5	LDO2	MFVM	Submit section 52d reports to Mayor and Municipal Manager within 30 days after the end of each quarter	Number of sections 52d reports submitted to Mayor and Municipal Manager by 30 June 2026	All	4	1	1	1	1	Number	Output	Section 52d reports and Acknowledgement of receipt
FS6	LDO2	MFVM	Effective expenditure management	Number of expenditure management reports submitted to Municipal Manager for approval on a quarterly basis	All	4	1	1	1	1	Number	Output	expenditure management reports submitted to Municipal Manager for approval on a quarterly basis
FS7	LDO2	MFVM	Effective revenue management	Number of income management reports submitted to Municipal Manager for approval on a quarterly basis	All	4	1	1	1	1	Number	Output	income management reports submitted to Municipal Manager for approval on a quarterly basis
FS8	LDO2	MFVM	Effective internal control and compliance	Number of reports on unauthorized expenditure submitted to MPAC for investigation quarterly	All	4	1	1	1	1	Number	Output	Unauthorized expenditure report



FS9	LDO2	MFVM	Effective internal control and compliance	Number of reports on fruitless and wasteful expenditure submitted to MPAC for investigation on a quarterly basis	All	4	1	1	1	1	Number	Output	Fruitless and wasteful expenditure report
FS11	LDO2	MFVM	Annual Financial Statement submitted to the Auditor-General by the end of 31 August 2025	Number of Annual Financial Statements submitted to the Auditor-General by 31 August 2025	All	1	1	N/A	N/A	N/A	Number	Output	Proof of Submission and acknowledgement of receipt
FS12	LDO2	MFVM	Number of SCM reports submitted to council	Number of reports submitted to Mayor and Municipal Manager by 30 June 2026	All	4	1	1	1	1	Number	Output	Quarterly reports submitted to Mayor and Municipal Manager
FS13	LDO2	MFVM	Effective Supply Chain Management	Number of irregular expenditure reports submitted to Mayor and Municipal Manager by 30 June 2026	All	4	1	1	1	1	Number	Output	Quarterly reports submitted to Mayor and Municipal Manager
FS14	LDO2	MFVM	Effective Supply Chain Management	Number of deviation reports on the procurement process submitted to Municipal Manager for acknowledgement quarterly by 30 June 2026	All	4	1	1	1	1	Number	Output	Quarterly reports submitted to MM
FS15	LDO2	MFVM	Effective Supply Chain Management	Reports on awards above R100 000 submitted to Municipal Manager for approval on a quarterly basis by 30 June 2026	All	4	1	1	1	1	Number	Output	Quarterly reports submitted to MM
FS16	LDO2	MFVM	Percentage payment of municipal accounts by municipal employees	Percentage of municipal employees paying municipal accounts by 30 June 2026	All	100%	100%	100%	100%	100%	Percentage	Outcome	Payment list
FS17	LDO2	MFVM	% payment of municipal accounts by councillors	Percentage of councillors paying municipal accounts by 30 June 2026	All	100%	100%	100%	100%	100%	Percentage	Outcome	Payment list
FS18	LDO7	MTID	% of Council Resolutions implemented within prescribed timeframe stipulated on resolution register	Percentage of council resolutions implemented within time by 30 June 2026	All	95%	95%	95%	95%	95%	Percentage	Output	Execution list submitted quarterly to MM
FS19	LDO2	MFVM	The percentage of the Directorate: Financial Services capital budget spent on capital projects by 30 June 2026 (Actual amount spent on projects / Total amount budgeted for capital projects less savings) X100}	Percentage of the Directorate: Financial Services capital budget spent on capital projects by 30 June 2026	All	95% per Annum	10%	30%	60%	95%	Percentage	Output	Quarterly expenditure report
FS22	LDO2	MFVM	Financial viability measured in terms of outstanding service debtors as on 30 June 2026 (Total outstanding service debtors / revenue received for services) (Reg 796)	Service debtors to revenue as on 30 June 2026 - (Total outstanding service debtors / revenue received for services)	All	27%	27%	27%	27%	27%	Number	Outcome	Sec 71 Report



FS23	LDO1	BSD	Registered indigent formal households with access to free basic water (NKPI Proxy - MSA, Reg. S10(a), (b) - Provide free basic water to indigent households	No. of HH that are registered as indigent receiving free basic water	All	2500	3000	4000	4500	5 000	Number	Outcome	Indigent Register
FS24	LDO1	BSD	Registered indigent formal households with access to free basic sanitation (NKPI Proxy - MSA, Reg. S10(a), (b)-Provide free basic sanitation to indigent households	No. of HH that are registered as indigent receiving free basic sanitation by 30 June 2026	All	2500	3000	4000	4500	5 000	Number	Outcome	Indigent Register
FS25	LDO1	BSD	(NKPI Proxy - MSA, Reg. S10(a), (b) Provide free basic electricity to indigent households	No. of HH that are registered as indigent receiving free basic electricity by 30 June 2026	All	2500	3000	4000	4500	5 000	Number	Outcome	Indigent Register
FS26	LDO1	BSD	Formal households with access to refuse removal (NKPI Proxy - MSA, Reg. S10(a))-Provide free basic refuse removal to indigent households	No. of HH that are registered as indigent receiving free basic refuse by 30 June 2026	All	2500	3000	4000	4500	5 000	Number	Outcome	Indigent Register
FS27	LDO2	MFVM	% of consumer debtors revenue collected (actual total collections as a percentage of total levies/billings)	Percentage of Collected Revenue / Billed Revenue x 100 by 30 June 2026	All	60%	60%	75%	75%	75%	Percentage	Outcome	Section 71 Report
FS28	LDO2	MFVM	Develop departmental procurement plan and submit to Municipal Manager for approval on a quarterly basis	Number of departmental procurement plan developed and submitted to Municipal Manager for approval on a quarterly basis by 31 August 2025	All	1	1				Number	Output	Acknowledgement and a signed procurement plan
FS29	LDO2	MFVM	Effective asset management		All	1	1				Number	Output	
FS30	LDO2	MFVM	Effective asset management	Number of reports on asset count on a quarterly basis by 30 June 2026	All	4	1	1	1	1	Number	Output	Report on asset count
FS31	LDO3	GGPP	% of council resolution allocated to the Directorate implemented within the prescribed timeframe	Percentage of Council Resolutions Implemented/No of Council Resolutions taken	All	100%	100%	100%	100%	100%	Percentage	Output	Resolution Register



DIRECTORATE: TECHNICAL SERVICES													
TL KPI REF	IDP Ref	KPA	KPI	CALCULATION	WARD	ANNUAL TARGET	2025/26 QUARTERLY TARGET				KPI TARGET TYPE	INDICATOR TYPE	PORTFOLIO OF EVIDENCE
							Q1	Q2	Q3	Q4			
TS3	LDO2	MFVM	Limit unaccounted electricity to 10% by 30 June 2026	(Number of Electricity Units Purchased and/or Generated- Number of Electricity Units Sold (incl. Free basic electricity)) / Number of Electricity Units Purchased and/or generated) × 100}	All	10% of average electricity losses, measured by 30 June 2026	10%	10%	10%	10%	Percentage	Outcome	Quarterly reports submitted to Council
TS5	LDO1	BSD	Compliance of drinking water with the SANS 241 physical and microbiological parameters at final water and distribution sampling points, with zero detection of E. coli and not more than three parameter exceedances per analysed sample, measured on 31 December 2025 and 30 June 2026	Number of parameter exceedances per analysed drinking water sample, with no detection of E coli	All	less than 3 parameter exceedances per analysed sample	0 E.Coli ≤3 parameter exceedance, across 4 quaters				Number	Outcome	Water Quality reports submitted to council
TS9	LDO1	BSD	Spend 95% of MIG conditional grant to upgrade infrastructure by 30 June 2026 [Total amount spent/ Total amount allocated) x100]	Percentage of MIG conditional grant spent by 30 June 2026	All	95%	0%	40%	55%	95%	Percentage	Outcome	MIG expenditure report
TS10	LDO1	BSD	% of budget spend on INEP grants	Percentage spending on DOE on or 30 June 2026	All	100%			40%	100%	Percentage	Outcome	DOE expenditure report
TS12	LDO1	BSD	Budget spend on WSIG grant	Percentage spending on WSIG on or 30 June 2026	All	95%	0%	40%	55%	95%	Percentage	Outcome	RBIG expenditure report
TS13	LDO3	GGPP	Submit MIG performance and expenditure reports to CoGTA, National and Provincial Treasury	Number of MIG expenditure reports submitted to CoGTA	All	12	3	3	3	3	Number	Output	MIG performance progress and expenditure report. Proof of submission to CoGTA, National and Provincial Treasury
TS14	LDO3	GGPP	Submit WSIG performance and expenditure reports to DWS, CoGTA, National and Provincial Treasury	Number of WSIG performance and expenditure reports to DWS, CoGTA, National and Provincial Treasury	All	12	3	3	3	3	Number	Output	WSIG performance progress and expenditure reports to DWS, COGTA, National and Provincial Treasury. Proof of submission to CoGTA, National and Provincial Treasury
TS15	LDO3	GGPP	Submit INEP performance and expenditure reports to DOE	Number of INEP expenditure reports submitted to DOE	All	12	3	3	3	3	Number	Output	MIG performance progress and expenditure report Proof of submission to



														CoGTA, National and Provincial Treasury
TS16	LD04	MFVM	Develop departmental procurement plan and submit to Municipal Manager for approval on a quarterly basis	Number of departmental procurement plan developed and submitted to Municipal Manager for approval on a quarterly basis	All	1	1	0	0	0	Number	Output	Acknowledgement and a signed procurement plan	
TS18	LD05	BSD	Upgrading of bulk sewer lines in Relebohile/Luckhoff by June 2026	% of the budget spend on the upgrading of bulk sewer lines in Relebohile/Luckhoff by June 2026	All	50%	N/A	N/A	35%	50%	Percentage	Output	Performance and expenditure progress reports	
TS19	LD05	BSD	Refurbishment of Waste Treatment Plant Koffiefontein by July 2026	% of the budget spend on the Refurbishment of Waste Treatment Plant Koffiefontein by July 2026	All	100%	25%	50%	75%	100%	Percentage	Output	Performance and expenditure progress reports	
TS21	LD05	BSD	Refurbishment of the sports facility in Bolokanang/Petrusburg by July 2026	% of budget spend on the Refurbishment of the sports facility Bolokanang/ Petrusburg by July 2025	All	100%	100%	N/A	N/A	N/A	Percentage	Output	Performance and expenditure progress reports	
TS22	LD05	BSD	Refurbishment of the sports facility in Dithlake/Koffiefontein by July 2026	% of budget spend on the Refurbishment of the sports facility in Dithlake/ Koffiefontein by July 2026	All	100%	25%	50%	75%	100%	Percentage	Output	Performance and expenditure progress reports	
TS24	LD05	BSD	Construction of 11KV 5,2KM Bulk feeder-line from Switching station to Donkerhoek by 30 June 2026	Percentage of Bulk feeder-lines constructed from Switching to Donkerhoek by 30 June 2026	All	100%			40%	100%	Percentage	Output	Performance and expenditure progress reports	
TS26	LD05	BSD	Conduct electricity meter audit on businesses per town by June 2026	% of electricity meter audited conducted by end June 2026	All	100%	25%	50%	75%	100%	Percentage	Output	Performance and expenditure progress reports	
TS27	LD05	BSD	Upgrading of 1.3 km access road and storm water drainage in Diamanthoogte/Koffiefontein by July 2025	% of budget spent on the Upgrading of 1.3 km access road and storm water drainage in Diamanthoogte/ Koffiefontein by July 2025	All	100%	100%	N/A	N/A	N/A	Percentage	Output	Performance and expenditure progress reports	
TS28	LD05	BSD	Rehabilitation of storm water drainage in Bolokanang /Petrusburg by July 2026	% of budget spent on the Rehabilitation of storm water drainage in Bolokanang/ Petrusburg by July 2026	All	12%	N/A	N/A	N/A	12%	Percentage	Output	Performance and expenditure progress reports	
TS29	LD03	GGPP	% of council resolution allocated to the Directorate implemented within the prescribed timeframe	Council Resolutions Implemented/No of Council Resolutions taken	All	95%	95%	95%	95%	95%	Percentage	Outcome	Council execution list submitted quarterly to Council	



DIRECTORATE: COMMUNITY SERVICES													
TL KPI REF	IDP Ref	KPA	KPI	CALCULATION	WARD	ANNUAL TARGET	2025/26 QUARTERLY TARGET				KPI TARGET TYPE	INDICATOR TYPE	PORTFOLIO OF EVIDENCE
							Q1	Q2	Q3	Q4			
CS1	LDO1	BSD	No. of HH in formal areas meet minimum refuse removal standards (at least once a week)	Sum of HH with access to refuse	All	Director Community Services		N/A	N/A	N/A	Number	Outcome	Technical Report
CS2	LDO6	BSD	Develop an Integrated Human Settlement Plan (Housing Strategy) and submit draft to Council by end June 2026	Date strategy approved	All	1	N/A	N/A	1	N/A	Number	Output	Developed Integrated Human Settlement Plan (Housing strategy)
CS3	LDO6	BSD	Develop a Spatial Development Framework on or before 30 June 2026 and submit to Council for approval	Date strategy approved	All	1	1	N/A	N/A	N/A	Number	Output	Council Resolution
CS4	LDO6	BSD	Updated the human settlement Erven waiting list.	Number of updated human settlement Erven waiting list.	All	4	1	1	1	1	Number	Output	Waiting list from the Department
CS5	LDO6	BSD	Land audit for municipal and private owned land	Number of land audit reports on the municipal and private owned land conducted	All	4	1	1	1	1	Number	Output	Land audit report
CS6	LDO6	BSD	Conducting building inspections by June 2026	Number of reports on building inspections conducted by June 2026	All	4	4	1	1	1	Number	Output	Land audit report
CS7	LDO6	BSD	% of land use applications submitted within 60 days of receipt	Land use applications received and submitted within 60 days divided by total correct applications received	All	90%	90%	90%	90%	90%	Percentage	Outcome	Land use registers
CS8	LDO6	BSD	% of land development applications submitted within 60 days of receipt	Land development applications received and submitted within 60 days divided by total correct applications received	All	90%	90%	90%	90%	90%	Percentage	Outcome	Applications submitted and approved
CS9	LDO6	BSD	% of Building plans approved within 30 days	Building plans approved within 30 days divided by total correct plans received	All	90%	90%	90%	90%	90%	Percentage	Outcome	Building plan register
CS10	LDO5	BSD	Develop a Cemetery Master Plan by 30 June 2026	No of master plans developed	All	1	N/A	N/A	N/A	1	Number	Output	Council Resolution of Approved Plan
CS11	LDO5	BSD	Develop a Sport Infrastructure Master Plan by 30 June 2026	No of master plans developed	All	1	1	N/A	N/A	N/A	Number	Output	Council Resolution approving master plan
CS12	LDO6	BSD	Review the Disaster Management Plan on or before 30 June 2026 and submit to council for approval	Date DMP approved	All	1	1	N/A	N/A	N/A	Number	Output	Council Resolution
CS13	LDO6	BSD	Establish an Internal Disaster Risk Management Advisory Forum by 30 September 2025	Date forum established	All	1	N/A	1	N/A	N/A	Number	Output	Forum minutes and agenda



CS14	LDO6	BSD	Submit a Human Settlements project funding application to the Department of Human Settlements by 30 June 2026	Number of Human Settlements project funding applications submitted by 30 June 2026	All	1	1	N/A	N/A	N/A	Number	Output	Proof of submission
CS15	LDO4	GGPP	% of Council Resolutions implemented within prescribed timeframe stipulated on resolution register	No. of council resolutions implemented within time frame divided by total No. of resolutions	All	95%	95%	95%	95%	95%	Percentage	Outcome	Council execution list
CS16	LDO4	MFVM	Develop departmental procurement plan and submit to Municipal Manager for approval on a quarterly basis	Number of departmental procurement plan developed and submitted to Municipal Manager for approval on a quarterly basis	All	4	4	1	1	1	Number	Output	Acknowledgement and a signed procurement plan
CS17	LDO4	MFVM	Effective asset management	Number of reports on asset count on a quarterly basis	All	4	4	1	1	1	Number	Output	Report on asset count



