XHARIEP DISTRICT MUNICIPALITY

(DC16)

TOP LAYER (TL) SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)

1 July 2026 to 30 June 2027

Approved by the Mayor on Thursday, 23 July 2026

20 Louw Street, **TROMPSBURG,** 9913

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LOCAL MUNICIPAL AREAS

*** Letsemeng Local Municipality * Kopanong Local Municipality ***

*** Mohokare Local Municipality ***

Ms. LY Moletsane
Municipal Manager

Cllr. Ms. NI Mehlomakulu
Executive Mayor

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LIST OF ABBREVIATIONS / ACRONYMS

Abbreviation/ Acronym	Description	Abbreviation/ Acronym	Description
AGSA	Auditor-General of South Africa	**MFMA**	Municipal Finance Management Act No. 56 of 2003
AFS	Annual Financial Statements	**MM**	Municipal Manager
BSD	Basic Service Delivery	**MTREF**	Medium-Term Revenue and Expenditure
CAPEX	Capital Expenditure	**MFVM**	Municipal Financial Viability and Management
CFO	Chief Financial Officer	**MIDT**	Municipal Institutional Development and Transformation
COGTA	Cooperative Governance and Traditional Affairs	**OPEX**	Operating Expenditure
DM	District Municipality	**PDO**	Pre-determined Objectives
FMG	Financial Management Grant	**PMDS**	Performance Management and Development System
GGPP	Good Governance and Public Participation	**PMS**	Performance Management System
IDP	Integrated Development Plan	**POE**	Portfolio of Evidence
IGR	Intergovernmental Relations	**RRAMS**	Rural Roads Asset Management Systems
KPA	Key Performance Area	**SDBIP**	Service Delivery and Budget Implementation Plan
KPI	Key Performance Indicator	**SOP**	Standard Operating Procedure
LED	Local Economic Development	**TID**	Technical Indicator Description
MAYCO	Mayoral Committee	**TL**	Top Layer

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 organisation 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	Is an activity or task that is performed with the intension of achieving a key performance indicator and target. ▪ **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.
Operational Budget	An annual financial plan that covers the day-to-day running expenses of a municipality. ▪ **It ensures the continuous delivery of basic services like water, electricity, sanitation, and refuse removal to the community.**
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	Expresses the minimum acceptable level of performance, or level of performance that is generally expected. ▪ **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)	The documentary evidence on progress made by staff towards achieving of the KPAs and KPIs.
Pre-determined Objective (PDO)	The areas identified as important or crucial where a result will assist in the execution of the IDP.
Project	A capital or development project that is executed over a specific period/ time with a defined beginning and end. ▪ **It is normally funded by the capital or development budget with the intension of achieving a key performance indicator and target.** ▪ **Examples could include the construction of roads, buildings, infrastructure, etc.**
Scorecard	A structural mechanism used to track and measure a municipality's progress throughout the financial year (July 1 to June 30). It translates the municipality's long-term IDP and annual budget into quantifiable, measurable outcomes, and holds management accountable by detailing: ▪ **Monthly revenue projections:** Money expected by source. ▪ **Monthly expenditure projections:** Operating and capital budgets by vote. ▪ **Quarterly service delivery targets:** Measurable **KPIs.** ▪ **Ward information:** Expenditure and service delivery. ▪ **Detailed capital works plans:** Ward-level service delivery progress over a three-year.
SDBIP	A detailed plan approved by the 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 organisation to help achieve the desired outcome.
Strategy	A plan of action or policy designed to achieve the overall vision.
Technical Indicator Description (TID)	An organized, purposeful structure that consists of interrelated and interdependent elements (components, entities, factors, members, parts etc.). ▪ **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.**

1. INTRODUCTION

In terms of section 53(1)(c)(ii) of the Municipal Finance Management Act 32 of 2003 (MFMA), the service delivery and budget implementation plan (SDBIP) is **a detailed plan approved by the Mayor of a municipality for implementing the municipality's delivery of municipal services and its annual budget, and must indicate** the following aspects:

(a) **projections for each month** of –
  (i) revenue to be collected, by source.
  (ii) operational and capital expenditure, by vote.
(b) **service delivery targets and performance indicators for each quarter.**
(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).

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. **It is a management, implementation and monitoring tool** (not a policy proposal) that will assist the Mayor, councillors, municipal manager, senior managers and community.

A properly formulated SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, performance of senior management and achievement of the strategic objectives set by council. **It enables the municipal manager to monitor the performance of senior managers, the Mayor to monitor the performance of the municipal manager, and for the community to monitor the performance of the municipality.**

The **SDBIP should therefore determine (and be consistent with) the performance agreements** between the Mayor and the municipal manager and the municipal manager and senior managers determined at the start of every financial year and approved by the Mayor. It **must also be consistent with outsourced service delivery agreements** such as municipal entities, public-private partnerships, service contracts and the like.

2. 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 (KPAs) 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 as a means 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.

3. TOP LAYER SDBIP

The TL SDBIP as **outlined in the Service Delivery and Budget Implementation Plan MFMA Circular 13** of 31 January 2005, **must include the following five (5) components** of the municipality's main service delivery indicators:

a) Monthly projections of revenue to be collected for each source.
b) Monthly projections of expenditure (operating and capital) and revenue for each vote.
c) Quarterly projections of service delivery targets and performance indicators for each vote.
d) Ward information for expenditure and service delivery.
e) Detailed capital works plan broken down by ward over three years.

The **TL SDBIP must be approved by the Mayor within 28 days after the adoption of the municipal budget,** to be tabled in Council during May/ June of every financial year.

4. TOP LAYER SDBIP 2026/ 2027 PER STRATEGIC OBJECTIVES

The five (5) year municipal scorecard will be updated annually in accordance with the approved TL SDBIP. In this regard, implementation of the municipality's five (5) year Integrated Development Plan (IDP) as per strategic objectives for 2026/ 2027 will be assessed in terms of performance indicators drawn from the following planning, implementation and monitoring tools:

a) Municipality's IDP (2026/ 2027).
b) Municipality's Budget (2026/ 2027).
c) MFMA Circular No. 88 Priority Indicators.

Furthermore, the implementation of the 2026/ 2027 strategic objectives will be assessed based on the following key performance areas (KPAs):

a) Good Governance and Public Participation **(GGPP).**
b) Basic Service Delivery **(BSD).**
c) Municipal Financial Viability and Management **(MFVM).**
d) Municipal Institutional Development and Transformation **(MIDT).**
e) Local Economic Development **(LED).**

4.1. Office of the Municipal Manager

Strategic Objective: Improve institutional governance, quality assurance, accountability and public participation processes.

Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets				Funding Source & Budget Allocation	Portfolio of Evidence
				Q1	Q2	Q3	Q4		
MM-TL1	GGPP	Number of Section 54A/ 56 performance agreements signed and finalised	1	1	0	0	0	Operational Budget	☐ Signed performance agreements ☐ Proof of submission to Council and MEC
MM-TL2	GGPP	Number of Systems Act Section 54A/ 56 Performance Agreements concluded	1	0	1	0	0	Operational Budget	☐ Council minutes/ resolutions noting signed section 54A/ 56 agreements
MM-TL3	GGPP	Number of municipal Performance Audit Committee (PAC) meetings held per quarter	4	1	1	1	1	Operational Budget	☐ PAC Agenda ☐ Approved minutes/ resolutions ☐ Signed PAC reports to Council
MM-TL4	GGPP	Number of municipal Risk Committee (MRC) Risk meetings held/convened per quarter	4	1	1	1	1	Operational Budget	☐ MRC Attendance Registers ☐ Resolution/ minutes ☐ Chairperson's quarterly report
MM-TL5	GGPP	Number of Municipal Public Accounts Committee (MPAC) meetings held per quarter	4	1	1	1	1	Operational Budget	☐ Council-approved MPAC schedule ☐ MPAC agendas ☐ Approved minutes/ resolutions ☐ Attendance registers ☐ Reports submitted to Council

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Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets				Funding Source & Budget Allocation	Portfolio of Evidence
				Q1	Q2	Q3	Q4		
MM-TL6	**MIDT**	**Number of Technical IGR meetings executed**	4	1	1	1	1	Operational Budget	☐ Technical IGR Forum Agendas ☐ Approved minutes/ resolutions ☐ Resolution register
MM-TL7	**GGPP**	**Number of quarterly risk assessment profiling exercises performed for internal departments**	4	1	1	1	1	Operational Budget	☐ Consolidated quarterly risk profile reports signed by Risk Officer
MM-TL8	**GGPP**	**Number of quarterly risk assessments performed for each (4) department**	16	4	4	4	4	Operational Budget	☐ Departmental risk assessment reports per quarter
MM-TL9	**GGPP**	**Number of MFMA sec 53(1)(c) draft SDBIP approved**	1	0	0	0	1	Operational Budget	☐ 2027/28 Draft SDBIP ☐ Signed Mayoral approval memo
MM-TL10	**GGPP**	**Number of Municipal Finance Management Act section 21 (b) IDP review process plan adopted**	1	1	0	0	0	Operational Budget	☐ Council Resolution adopting 2027/ 2028 ☐ Approved Process Plan by 31 August 2026
MM-TL11	**GGPP**	**Number of MFMA section 16(2) draft IDP review adopted**	1	0	0	1	0	Operational Budget	☐ Tabled 2027/ 2028 Draft IDP (by 31 March 2027) ☐ Council minutes/ resolution
MM-TL12	**GGPP**	**Number of Municipal Systems Act section 34(a) IDP review adopted**	1	0	0	0	1	Operational Budget	☐ Council Resolution adopting the final 2027/ 2028 IDP ☐ Public notices
MM-TL13	**MFVM**	**Number of Audit Action Plans (AAP) approved detailing repeat audit findings (all departments)**	1	0	1	0	0	Operational Budget	☐ Approved Council minutes/ resolution ☐ Signed AAP document ☐ Internal Audit verification reports

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Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets				Funding Source & Budget Allocation	Portfolio of Evidence
				Q1	Q2	Q3	Q4		
MM-TL14	**GGPP**	**Number of Systems Act section 46 Annual Performance Reports submitted to AGSA for auditing**	1	1	0	0	0	Operational Budget	☐ Signed 2025/ 2026 Sec 46 Report ☐ AGSA Receipt Letter (by 31 August 2026)
MM-TL15	**GGPP**	**Number of MFMA section 127(2) annual performance reports submitted and tabled in Council**	1	0	0	1	0	Operational Budget	☐ Council Minutes ☐ Tabled 2025/ 2026 Annual Report (by 31 January 2027)
MM-TL16	**GGPP**	**Number of MFMA section 129 oversight reports on Annual reports considered and adopted by Council**	1	0	0	1	0	Operational Budget	☐ Council Resolution adopting 2025/ 2026 Oversight Report (by 31 March 2027)
MM-TL17	**GGPP**	**Number of municipal performance reports submitted quarterly to CoGTA**	4	1	1	1	1	Operational Budget	☐ Submitted performance reports ☐ Official acknowledgement receipts
MM-TL18	**GGPP**	**Number of Risk Management, anti-fraud and anti-corruption workshops held by June 2027**	1	0	0	0	1	Operational Budget	☐ Attendance registers ☐ Training slides ☐ Close-out report
MM-TL19	**GGPP**	**Development of the Risk Management Register before 30 September 2026**	1	1	0	0	0	Operational Budget	☐ Strategic Risk Register signed by the Risk Officer and MM
MM-TL20	**GGPP**	**Number of quarterly Internal Audit (IA) reports prepared for the Audit Committee**	4	1	1	1	1	Operational Budget	☐ Internal audit reports signed by the Chief Audit Executive (CAE)/ IA ☐ Audit Committee agenda

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Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets				Funding Source & Budget Allocation	Portfolio of Evidence
				Q1	Q2	Q3	Q4		
MM-TL21	**GGPP**	**Risk based audit plan approved by Audit Committee by 30-Sep-2026**	1	1	0	0	0	Operational Budget	☐ Approved 2026/27 IA Plan ☐ Audit Committee minutes/ resolution
MM-TL22	**GGPP**	**Number of quarterly performance analysis reports to Management**	4	1	1	1	1	Operational Budget	☐ Quarterly performance reports ☐ Management meeting minutes/ agenda
MM-TL23	**GGPP**	**Reviewed PMS Framework and Policy by October 2026**	1	0	1	0	0	Operational Budget	☐ Approved revised PMS Policy/ Framework ☐ Council resolution
MM-TL24	**GGPP**	**Number of technical meetings held before the approval of the IDP and Budget**	8	2	2	2	2	Operational Budget	☐ Attendance registers ☐ Minutes/ resolutions
MM-TL25	**GGPP**	**Number of DDM One Plan implementation and alignment reports submitted to Council and CoGTA**	4	1	1	1	1	Operational Budget	☐ Signed-off progress and alignment reports ☐ Signed submission transmittals to CoGTA ☐ Council minutes/ resolutions ☐ Minutes of the Joint DDM Forum
MM-TL26	**BSD**	**Percentage expenditure execution of the Rural Roads Asset Management System (RRAMS) Grant**	100%	25%	50%	75%	100%	RRAMS Grant	☐ Technical report ☐ Grant expenditure reports ☐ Approved payment certificates

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4.2. Financial Services Directorate (Chief Financial Officer)

Strategic Objective: Embed financial viability, legislative compliance, and tight expenditure controls.

Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets				Funding Source & Budget Allocation	Portfolio of Evidence
				Q1	Q2	Q3	Q4		
FIN-TL1	MFVM	Number of formal Section 71 monthly budget monitoring reports submitted to Treasury	12	3	3	3	3	Operational Budget	☐ Signed Section 71 Reports ☐ National Treasury (NT) portal proof of upload logs
FIN-TL2	MFVM	Percentage of Finance Management Grant (FMG) operational funds spent quarterly	100%	25%	50%	75%	100%	FMG Grant	☐ Quarterly Grant Expenditure Reports ☐ Trial balance entries
FIN-TL3	MFVM	Number of SCM deviation monitoring reports compiled and tabled before Council	4	1	1	1	1	Operational Budget	☐ Council Agendas ☐ Signed deviation registers ☐ Council resolutions
FIN-TL4	MFVM	Number of MFMA section 126(1) and (2) annual financial statements (AFSs) submitted to AGSA for auditing	1	1	0	0	0	Operational Budget	☐ Signed 2025/26 AFS ☐ AGSA official acknowledgement Letter (by 31 August 2026)
FIN-TL5	MFVM	Number of Audit files produced by mid-August 2026	1	1	0	0	0	Operational Budget	☐ Complete 2025/26 Audit File Checklist signed by CFO/ MM (by 15 August 2026)
FIN-TL6	MFVM	Number of Financial Recovery Plans (FRP) adopted	1	0	1	0	0	Operational Budget	☐ Council resolution adopting the FRP

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Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets				Funding Source & Budget Allocation	Portfolio of Evidence
				Q1	Q2	Q3	Q4		
FIN-TL7	**MFVM**	**Number of MFMA section 16(2) and draft annual budgets and related matters approved**	1	0	0	1	0	Operational Budget	☐ Council resolution tabling the 2027/28 Draft Budget (by 31 March 2027)
FIN-TL8	**MFVM**	**Number of MFMA section 53(1) annual budgets and related matters approved**	1	0	0	0	1	Operational Budget	☐ Council resolution approving the 2027/28 Annual Budget (by 31 May 2027)
FIN-TL9	**MFVM**	**Total operating expenditure as a percentage of total operating expenditure budget**	95% - 100%	25%	50%	75%	100%	Operational Budget	☐ General Ledger (GL) reports ☐ Financial performance statements
FIN-TL10	**MFVM**	**Total operating revenue as a percentage of total operating revenue budget**	95% - 100%	25%	50%	75%	100%	Operational Budget	☐ Billing reports ☐ Revenue collection statements
FIN-TL11	**MFVM**	**Debtors' payment period**	<30 Days	<30 Days	<30 Days	<30 Days	<30 Days	Operational Budget	☐ Age analysis reports ☐ Debtors' turnover ratio calculations
FIN-TL12	**MFVM**	**Creditors' payment period**	<30 Days	<30 Days	<30 Days	<30 Days	<30 Days	Operational Budget	☐ Creditor age analysis ☐ Paid voucher logs (MFMA Section 65 compliance)
FIN-TL13	**MFVM**	**Number of FMG and other conditional grants expenditure reports submitted to Council**	4	1	1	1	1	Operational Budget	☐ Section 71 and Section 52(d) reports incorporating **grant** schedules
FIN-TL14	**MFVM**	**Irregular, Fruitless and Wasteful, Unauthorised (UIF&W) Expenditure as a percentage of Total Operating Expenditure**	0%	0%	0%	0%	0%	Operational Budget	☐ UIF&W register signed by CFO ☐ Disclosures in monthly Section 71 reports

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Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets				Funding Source & Budget Allocation	Portfolio of Evidence
				Q1	Q2	Q3	Q4		
FIN-TL15	**MFVM**	**Number of MFMA section 52(d) quarterly performance reports on budget implementation submitted to Council**	4	1	1	1	1	Operational Budget	☐ Council minutes showing tabling of Section 52(d) within 30 days of quarter end
FIN-TL16	**MFVM**	**Number of MFMA section 72(1) mid-year budget and performance assessment reports submitted**	1	0	0	1	0	Operational Budget	☐ Signed Section 72 report ☐ Submission receipts to NT (by 25 January 2027)
FIN-TL17	**MFVM**	**Number of MFMA section 54(2)(a)(ii) adjustment budgets tabled**	1	0	0	1	0	Operational Budget	☐ Council resolution adopting mid-year adjustments budget (by 28 February 2027)
FIN-TL18	**MFVM**	**Percentage (%) of total operating expenditure spent on local contracted service providers**	30%	30%	30%	30%	30%	Operational Budget	☐ SCM expenditure reports broken down by local supplier geocodes
FIN-TL19	**MFVM**	**Average number of days from advertisement to letter of award per 80/20 procurement process**	<90 Days	<90 Days	<90 Days	<90 Days	<90 Days	Operational Budget	☐ SCM tracking register ☐ Bid Evaluation/ Adjudication Committee minutes
FIN-TL20	**MFVM**	**List of awards**	4	1	1	1	1	Operational Budget	☐ Quarterly SCM awards reports published on website and sent to NT
FIN-TL21	**MFVM**	**Number of monthly reports on the closing of all municipal financial accounts**	12	3	3	3	3	Operational Budget	☐ Monthly ledger closure checklist signed by the CFO

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Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets				Funding Source & Budget Allocation	Portfolio of Evidence
				Q1	Q2	Q3	Q4		
FIN-TL22	**MFVM**	**Monthly reports to management in terms of section 66 of the MFMA**	12	3	3	3	3	Operational Budget	☐ Signed Section 66 staff expenditure reports submitted to the MM
FIN-TL23	**MFVM**	**IRP5's submitted not later than 30 May 2027 to SARS**	1	0	0	0	1	Operational Budget	☐ SARS e-Filing EMP501 submission confirmation page
FIN-TL24	**MFVM**	**Number of reconciliations done**	48	12	12	12	12	Operational Budget	☐ Signed monthly bank, debtors, creditors, and assets reconciliations
FIN-TL25	**MFVM**	**Number of budget funding plan reports adopted**	4	1	1	1	1	Operational Budget	☐ Council minutes/ resolutions showing tabling of the report ☐ Proof of submission to Provincial Treasury

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4.3. Corporate Services Directorate

Strategic Objective: Enhance human capital development, administrative stability, and political oversight structures.

Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets				Funding Source & Budget Allocation	Portfolio of Evidence
				Q1	Q2	Q3	Q4		
CORP-TL1	MIDT	**Number of designated municipal officials completing formal training (MFMP modules)**	2	1	0	0	1	FMG Grant/ Operational Budget	☐ MFMP module competency certificates ☐ National Treasury database logs
CORP-TL2	MIDT	**Number of ordinary Council meetings convened as mandated by the Municipal Systems Act**	4	1	1	1	1	Operational Budget	☐ Council agendas ☐ Attendance registers ☐ Approved Council minutes/ resolutions
CORP-TL3	MIDT	**Number of formal Local Labour Forum (LLF) collaborative meetings held**	4	1	1	1	1	Operational Budget	☐ LLF attendance registers ☐ Approved collective bargaining minutes/ minutes/ resolutions
CORP-TL4	MIDT	**Percentage (%) of municipal skills development levy recovered**	100%	0	0	0	100 %	Operational Budget	☐ SETA levant payment receipts ☐ SARS EMP201 submissions ☐ Refund logs
CORP-TL5	MIDT	**Percentage (%) of days in a year that all Section 54A and 56 positions are filled by full-time staff**	100%	100%	100%	100 %	100 %	Operational Budget	☐ Quarterly vacancy reports ☐ Council minutes/ resolutions ☐ Council appointed contracts **(no acting letters)**
CORP-TL6	MIDT	**Staff vacancy rate**	<10%	<10%	<10%	<10 %	<10 %	Operational Budget	☐ Approved organogram v/s active post reports

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Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets				Funding Source & Budget Allocation	Portfolio of Evidence
				Q1	Q2	Q3	Q4		
									from HR Information System
CORP-TL7	MIDT	**Number of Council portfolio committee (MSA sec 80) meetings held/ convened per quarter**	12	3	3	3	3	Operational Budget	☐ Committee Agendas ☐ Approved minutes/ resolutions ☐ Reports submitted to MAYCO ☐ Attendance registers
CORP-TL8	MIDT	**Number of Mayoral Committee (MAYCO) meetings held/ convened per quarter**	4	1	1	1	1	Operational Budget	☐ MAYCO agenda packs ☐ Minutes/ resolutions signed by the Executive Mayor
CORP-TL9	MIDT	**Percentage (%) of official complaints responded to through the management system**	100%	100%	100%	100 %	100 %	Operational Budget	☐ Customer care system close-out logs ☐ Complaints registers
CORP-TL10	MIDT	**Number of active suspensions longer than three months**	0	0	0	0	0	Operational Budget	☐ Concluded disciplinary reports ☐ Quarterly labor relations case logs
CORP-TL11	MIDT	**Number of municipal organisational structures developed/reviewed**	1	0	0	0	1	Operational Budget	☐ Council resolution approving the reviewed organogram for 2027/28 (when required)
CORP-TL12	MIDT	**Number of execution reports where Council resolutions are captured on every sitting**	100%	100%	100%	100 %	100 %	Operational Budget	☐ Council tracker matrix ☐ Resolution execution reports presented to Council ☐ Council minutes/ resolution
CORP-TL13	MIDT	**Annual Resolution register submitted to**	1	0	0	0	1	Operational Budget	☐ Signed Council agenda and minutes

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Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets				Funding Source & Budget Allocation	Portfolio of Evidence
				Q1	Q2	Q3	Q4		
		Council on or before 30 June 2027							showing tabling of the final register
CORP-TL14	MIDT	**Skills Development Forum meetings**	4	1	1	1	1	Operational Budget	☐ Forum Invitation ☐ Attendance Registers ☐ Approved minutes/ resolutions
CORP-TL15	MIDT	**WSP approved by the LLF and submitted to the LGSETA on or before 30 April 2027**	1	0	0	0	1	Operational Budget	☐ Signed LLF Training Committee minutes/ resolutions ☐ LGSETA Online Portal Upload Confirmation Sheet
CORP-TL16	MIDT	**Report on disciplinary cases of fraud and corruption on or before 30 June 2027**	1	0	0	0	1	Operational Budget	☐ Report tabled to Council ☐ Public disclosures under financial misconduct
CORP-TL17	MIDT	**Number of councillors that have declared their financial interests on or before 30 Sep 2026**	100%	100%	0	0	0	Operational Budget	☐ Signed declaration forms ☐ Signed register of interests by the Speaker
CORP-TL18	MIDT	**Number of Employment Equity (EE) compliance reports approved and submitted to the Department of Labour**	1	0	0	0	1	Operational Budget	☐ Signed EE Consultative Committee minutes ☐ Council approved EEA Plan ☐ Approved minutes/ resolutions ☐ Department of Labour submission confirmation receipt

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4.4. Planning and Social Development Directorate

Strategic Objective: Promote public health compliance, technical infrastructure coordination, and local job creation.

Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets				Funding Source & Budget Allocation	Portfolio of Evidence
				Q1	Q2	Q3	Q4		
PLAN-TL1	BSD	**Number of regional clean water samples tested report against SANS 241 safety metrics**	4	1	1	1	1	Operational Budget	☐ Scientific services laboratory test reports ☐ Sample logbooks/ register
PLAN-TL2	BSD	**Percentage (%) of drinking water samples complying to SANS241**	≥99%	≥99%	≥99%	≥99%	≥99 %	Operational Budget	☐ Monthly water quality compliance dashboards ☐ Lab certificates/ reports
PLAN-TL3	BSD	**Number of environmental health education awareness campaigns conducted quarterly**	4	1	1	1	1	Operational Budget	☐ Attendance Registers ☐ Health drive summary reports ☐ Photo evidence
PLAN-TL4	BSD	**Number of food premises inspected quarterly by the Municipal Environmental Health Practitioner (EHP)**	80	20	20	20	20	Operational Budget	☐ Municipal EHP inspection reports
PLAN-TL5	BSD	**Number of quarterly municipal disaster management advisory forum meetings held**	4	1	1	1	1	Operational Budget	☐ Advisory forum agendas ☐ Attendance registers ☐ Approved meeting minutes/ resolutions
PLAN-TL6	BSD	**Number of disaster management public awareness sessions**	8	2	2	2	2	Operational Budget	☐ Awareness session close-out reports ☐ Attendance logs ☐ Programme flyers

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Executive Mayor

Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets Q1	Q2	Q3	Q4	Funding Source & Budget Allocation	Portfolio of Evidence
		held in the district before 30 June 2027							
PLAN-TL7	**LED**	**Number of stakeholder lobbying and engagement initiatives conducted for LED** ▪ **Q1:** LED Business Forum engagement held to review local investment blockages ▪ **Q2:** LED public-private partnership (PPP) round-table initiative completed ▪ **Q3:** Joint mining/ agriculture sector lobbying session conducted for resource mobilisation ▪ **Q4:** Annual District LED Summit conducted to review DDM multi-sectoral projects	4	1	1	1	1	Operational Budget and Partnerships)	☐ Signed attendance registers, approved LED stakeholder engagement reports, and resolutions/MOUs signed
PLAN-TL8	**LED**	**Number of tourism awareness campaigns conducted quarterly**	4	1	1	1	1	Operational Budget	☐ Partnerships campaign event packages ☐ Approved posters/ media ☐ Attendance Registers
PLAN-TL9	**LED**	**Approved LED Strategy**	1	0	0	0	1	Operational Budget	☐ Reviewed LED Strategy ☐ Approved minutes/ resolutions adopting the reviewed LED Strategy
PLAN-TL1	**LED**	**Number of local jobs created through the Expanded Public Works Programme (EPWP) framework**	100	25	25	25	25	EPWP Integrated Grant	☐ Signed EPWP participant contracts ☐ Copies of IDs ☐ Monthly payroll logs

Ms. LY Moletsane
Municipal Manager

Cllr. Ms. NI Mehlomakulu
Executive Mayor

Ref ID	KPA	KPI (Output Indicator)	Annual Target	Quarterly Targets				Funding Source & Budget Allocation	Portfolio of Evidence
				Q1	Q2	Q3	Q4		
PLAN-TL	LED	**Number of quarterly reports on EPWP progress, grant, staff, and wages paid submitted to MM/Council**	4	1	1	1	1	Operational Budget	☐ Tabled Council agenda items ☐ Signed MM memo ☐ Expenditure report
PLAN-TL	LED	**Number of EPWP Project Steering Committee (PSC) Meetings held by June 2027**	4	1	1	1	1	EPWP Grant	☐ Attendance registers ☐ PSC minutes/ resolutions ☐ Project status reports

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5. CERTIFICATION

5.1. Municipal Manager's Quality Assurance

Section 69(3) of the Local Government: Municipal Finance Management Act, 56 of 2003 *(MFMA)*, states that the **accounting officer must no later than 14 days after the approval of an annual budget submit to the mayor—**

(a) **a draft service delivery and budget implementation plan *(SDBIP)*** for the budget year; and

(b) **drafts of 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.**

In consideration of the sections of the MFMA, and **in my capacity as the Municipal Manager, I hereby submit the municipality's final draft 2026/ 2027 SDBIP for consideration by the Executive Mayor.** This TL SDBIP has been prepared in terms of the stipulated requirements as documented in the MFMA and regulations made under it.

Moletsane | 23.07.2026

Ms. Lebohang Yvonne Moletsane
Municipal Manager

Date

5.2. Executive Mayor 's Approval

MFMA section 53(1)(c) states that **the Mayor of a municipality must—**

(a) take all reasonable steps to ensure—

(i) …

(ii) that the **municipality's SDBIP 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 are** *(bb)* **linked to** the measurable performance objectives approved with the budget and **to the SDBIP.**

In consideration of the sections of the MFMA and the **adoption of the municipality's 2026/ 2027 final IDP and Budget on 25 June 2026, in my capacity as the Executive Mayor, I hereby approve the municipality's 2026/ 2027 SDBIP and commit to submit it to Council for notification.**

23.07.2026

Cllr. Ms. Nokufa Irene Mehlomakulu
Executive Mayor

Date

ANNEXURE A: REVENUE BY SOURCE PROJECTIONS (2026/ 2027)

Monthly projections of revenue to be collected for each source

Description	Budgeted Monthly Revenue (Income)											
	July	August	September	October	November	December	January	February	March	April	May	June
Own income	R 20 985,00	R 20 985,00	R 20 985,00	R 20 985,00	R 20 985,00	R 20 985,00	R 20 985,00	R 20 985,00	R 20 985,00	R 20 985,00	R 20 985,00	R 20 985,00
Rental income	R 75 213,08	R 75 213,08	R 75 213,08	R 75 213,08	R 75 213,08	R 75 213,08	R 75 213,08	R 75 213,08	R 75 213,08	R 75 213,08	R 75 213,08	R 75 213,08
Interests' income	R 179 083,33	R 179 083,33	R 179 083,33	R 179 083,33	R 179 083,33	R 179 083,33	R 179 083,33	R 179 083,33	R 179 083,33	R 179 083,33	R 179 083,33	R 179 083,33
Transfers and subsidies	R 5 294 666,75	R 5 294 666,75	R 5 294 666,75	R 5 294 666,75	R 5 294 666,75	R 5 294 666,75	R 5 294 666,75	R 5 294 666,75	R 5 294 666,75	R 5 294 666,75	R 5 294 666,75	R 5 294 666,75
TOTAL	**R 5 569 948,17**	**R 5 569 948,17**	**R 5 569 948,17**	**R 5 569 948,17**	**R 5 569 948,17**	**R 5 569 948,17**	**R 5 569 948,17**	**R 5 569 948,17**	**R 5 569 948,17**	**R 5 569 948,17**	**R 5 569 948,17**	**R 5 569 948,17**
Accumulated Figures – Income	**R5 569 948,17**	**R11 139 896,33**	**R16 709 844,50**	**R 22 279 792,67**	**R27 849 740,83**	**R 33 419 689,00**	**R38 989 637,17**	**R 44 559 585,33**	**R 50 129 533,50**	**R 55 699 481,67**	**R 61 269 429,83**	**R66 839 378,00**

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ANNEXURE B: EXPENDITURE BY TYPE PROJECTIONS (2026/ 2027)

Monthly projections of expenditure *(operating and capital)* and revenue for each vote

Monthly Projections of Expenditure and Revenue						
Vote	July 2026			August 2026		
	OPEX	CAPEX	REVENUE	OPEX	CAPEX	REVENUE
Speaker/ Council	R 354 790,63	R	R 354 790,63	R 354 790,63	R	R 354 790,63
Executive Mayor	R 100 142,70	R	R 100 142,70	R 100 142,70	R	R 100 142,70
Municipal Manager	R649 080,42	R	R649 080,42	R649 080,42	R	R649 080,42
Budget and Treasury	R1 274 037,83	R	R1 274 037,83	R1 274 037,83	R	R1 274 037,83
Corporate Services	R1 814 470,83	R	R1 814 470,83	R1 814 470,83	R	R1 814 470,83
Planning and Development	R1 377 425,75	R	R1 377 425,75	R1 377 425,75	R	R1 377 425,75
TOTAL	**R5 569 948,16**	R	**R5 569 948,16**	**R5 569 948,16**	R	**R5 569 948,16**
Vote	September 2026			October 2026		
	OPEX	CAPEX	REVENUE	OPEX	CAPEX	REVENUE
Speaker/ Council	R 354 790,63	R	R 354 790,63	R 354 790,63	R	R 354 790,63
Executive Mayor	R 100 142,70	R	R 100 142,70	R 100 142,70	R	R 100 142,70
Municipal Manager	R649 080,42	R	R649 080,42	R649 080,42	R	R649 080,42
Budget and Treasury	R1 274 037,83	R	R1 274 037,83	R1 274 037,83	R	R1 274 037,83
Corporate Services	R1 814 470,83	R	R1 814 470,83	R1 814 470,83	R	R1 814 470,83
Planning and Development	R1 377 425,75	R	R	R1 377 425,75	R	R1 377 425,75
TOTAL	**R5 569 948,16**	R	**R5 569 948,16**	**R5 569 948,16**	R	**R5 569 948,16**
Vote	November 2026			December 2026		
	OPEX	CAPEX	REVENUE	OPEX	CAPEX	REVENUE
Speaker/ Council	R 354 790,63	R	R 354 790,63	R 354 790,63	R	R 354 790,63
Executive Mayor	R 100 142,70	R	R 100 142,70	R 100 142,70	R	R 100 142,70
Municipal Manager	R649 080,42	R	R649 080,42	R649 080,42	R	R649 080,42
Budget and Treasury	R1 274 037,83	R	R1 274 037,83	R1 274 037,83	R	R1 274 037,83
Corporate Services	R1 814 470,83	R	R1 814 470,83	R1 814 470,83	R	R1 814 470,83
Planning and Development	R1 377 425,75	R	R1 377 425,75	R1 377 425,75	R	R1 377 425,75
TOTAL	**R5 569 948,16**	R	**R5 569 948,16**	**R5 569 948,16**	R	**R5 569 948,16**

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Monthly Projections of Expenditure and Revenue

Vote	January 2027			February 2027		
	OPEX	CAPEX	REVENUE	OPEX	CAPEX	REVENUE
Speaker/ Council	R 354 790,63	R	R 354 790,63	R 354 790,63	R	R 354 790,63
Executive Mayor	R 100 142,70	R	R 100 142,70	R 100 142,70	R	R 100 142,70
Municipal Manager	R649 080,42	R	R649 080,42	R649 080,42	R	R649 080,42
Budget and Treasury	R1 274 037,83	R	R1 274 037,83	R1 274 037,83	R	R1 274 037,83
Corporate Services	R1 814 470,83	R	R1 814 470,83	R1 814 470,83	R	R1 814 470,83
Planning and Development	R1 377 425,75	R	R1 377 425,75	R1 377 425,75	R	R1 377 425,75
TOTAL	**R5 569 948,16**	**R**	**R5 569 948,16**	**R5 569 948,16**	**R**	**R5 569 948,16**

Vote	March 2027			April 2027		
	OPEX	CAPEX	REVENUE	OPEX	CAPEX	REVENUE
Speaker/ Council	R 354 790,63	R	R 354 790,63	R 354 790,63	R	R 354 790,63
Executive Mayor	R 100 142,70	R	R 100 142,70	R 100 142,70	R	R 100 142,70
Municipal Manager	R649 080,42	R	R649 080,42	R649 080,42	R	R649 080,42
Budget and Treasury	R1 274 037,83	R	R1 274 037,83	R1 274 037,83	R	R1 274 037,83
Corporate Services	R1 814 470,83	R	R1 814 470,83	R1 814 470,83	R	R1 814 470,83
Planning and Development	R1 377 425,75	R	R1 377 425,75	R1 377 425,75	R	R1 377 425,75
TOTAL	**R5 569 948,16R**	**R**	**R5 569 948,16**	**R5 569 948,16**	**R**	**R5 569 948,16**

Vote	May 2027			June 2027		
	OPEX	CAPEX	REVENUE	OPEX	CAPEX	REVENUE
Speaker/ Council	R 354 790,63	R	R 354 790,63	R 354 790,63	R	R 354 790,63
Executive Mayor	R 100 142,70	R	R 100 142,70	R 100 142,70	R	R 100 142,70
Municipal Manager	R649 080,42	R	R649 080,42	R649 080,42	R	R564080.42
Budget and Treasury	R1 274 037,83	R	R1 274 037,83	R1 274 037,83	R	R1 274 037,83
Corporate Services	R1 814 470,83	R	R1 814 470,83	R1 814 470,83	R	R1 814 470,83
Planning and Development	R1 377 425,75	R	R1 377 425,75	R1 377 425,75	R	R1 377 425,75
TOTAL	**R5 569 948,16**	**R**	**R5 569 948,16**	**R5 569 948,16**	**R**	**R5 569 948,16**

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Municipal Manager

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Cllr. Ms. NI Mehlomakulu
Executive Mayor

ANNEXURE C: SERVICE DELIVERY TARGETS AND PERFORMANCE PROJECTIONS (2026/ 2027)

Quarterly projections of service delivery targets and performance indicators for each vote

Department	Project Description	Source of Funding	MTREF		
			2026/ 2027	2027/ 2028	2028/ 2029
Municipal Manager	RRAMS	Dept Transport	R 2 621 000	R 2 726 000	R 2 811 000
Budget and Treasury Office	FMG	Dept of Treasury	R 2 000 000	R 2 100 000	R 2 200 000
PSD	EPWP	Public Works	R 1 344 000	R	R
	Water Testing	GOGTA	R 310 000	R 310 000	R 310 000
		TOTAL	R 6 175 000,00	R 5 136 000,00	R 5 321 000,00

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Municipal Manager

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