



**ELM**  
**Elundini Local Municipality**  
**Nqanqarhu | Ugie | Tlokoeng**



# **SERVICE DELIVERY BUDGET & IMPLEMENTATION PLAN 2026-2027**

**OFFICE OF THE MUNICIPAL MANAGER**



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## ***SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027***

### **Mayor's Approval**

Municipal Finance Management Act, 56 of 2003 (MFMA), section 53 (1) states that the mayor of a municipality must take all reasonable steps to ensure 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
- 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
  - comply with this Act in order to promote sound financial management;
  - are linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan; and
  - are concluded in accordance with section 57(2) of the Municipal Systems Act.

The Elundini Local Municipality's 2026/27 annual budget was approved by Council on 27<sup>th</sup> May 2026 during its Ordinary Council Meeting.

I, Cllr Nonkongozelo Ruth Lengs, in my capacity as the Mayor of Elundini Local Municipality, hereby confirm receipt of the Service Delivery and Budget Implementation Plan (SDBIP) for 2026/2027 as required in terms of section 53(1) (c) of the Municipal Finance Management Act, 2003 (MFMA) as stated above.



**Cllr N. R. Lengs**  
**Mayor**

26/06/2026

**Date**

**Municipal Manager's Quality Assurance**

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

- a) service delivery and budget implementation plan for the budget year;
- b) draft 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

I, Jack Thando Mdeni, in my capacity as the municipal manager of the Elundini Local Municipality thereby submit the 2026/2027 SDBIP to the Mayor for consideration.

  
\_\_\_\_\_  
J.T Mdeni  
Municipal Manager

26/06/2026  
\_\_\_\_\_  
Date

## **Introduction**

The purpose of this document is to present the Service Delivery and Budget Implementation Plan (SDBIP) of the Elundini Local Municipality for the 2026/2027 financial year. The development, implementation and monitoring of a Service Delivery and Budget Implementation Plan (SDBIP) is a requirement of the Municipal Finance Management Act, 56 of 2003 (MFMA). The Service Delivery and Budget Implementation Plan (SDBIP) give effect to the Integrated Development Plan (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 key 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.

## **1. Legislative Framework**

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

## **2. Components of the SDBIP**

The five necessary components of the SDBIP in terms of MFMA Circular 13 dated 31 January of 2005 are: -

- Component 1: Monthly projections of revenue to be collected for each source
- Component 2: Monthly projections of expenditure (operating and capital) and revenue for each vote
- Component 3: Quarterly projections of service delivery targets and performance indicators for each vote
- Component 4: Ward information for expenditure and service delivery.  
Please note that the information required on this component is already covered in Component 3 and other components and therefore has not been dealt with separately.
- Component 5: Detail Capital works plan broken down by ward over three years.

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

### 2.1. COMPONENT 1: Monthly projection of Revenue Collection by source

| Description                                                          | R thousand | ##       | Budget Year 2026/27 |                 |                 |                 |                 |               |                 |                 |               |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                |                |
|----------------------------------------------------------------------|------------|----------|---------------------|-----------------|-----------------|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-----------------|-----------------|-----------------|-----------------------------------------------|----------------|----------------|
|                                                                      |            |          | July                | August          | Sept.           | October         | November        | December      | January         | February        | March         | April           | May             | June            | Budget Year                                   | Budget Year +1 | Budget Year +2 |
| <b>Revenue</b>                                                       |            |          |                     |                 |                 |                 |                 |               |                 |                 |               |                 |                 |                 |                                               |                |                |
| Exchange Revenue                                                     |            |          |                     |                 |                 |                 |                 |               |                 |                 |               |                 |                 |                 |                                               |                |                |
| Service charges - Electricity                                        |            |          | 4,929               | 4,929           | 4,929           | 4,929           | 4,929           | 4,929         | 4,929           | 4,929           | 4,929         | 4,929           | 4,929           | 4,929           | 59,152                                        | 61,104         | 63,059         |
| Service charges - Water                                              |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Service charges - Waste Water Management                             |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Service charges - Waste Management                                   |            |          | 665                 | 665             | 665             | 665             | 665             | 665           | 665             | 665             | 665           | 665             | 665             | 665             | 7,977                                         | 8,240          | 8,504          |
| Sale of Goods and Rendering of Services                              |            |          | 181                 | 181             | 181             | 181             | 181             | 181           | 181             | 181             | 181           | 181             | 181             | 181             | 2,173                                         | 2,245          | 2,317          |
| Agency services                                                      |            |          | 59                  | 59              | 59              | 59              | 59              | 59            | 59              | 59              | 59            | 59              | 59              | 59              | 708                                           | 732            | 755            |
| Interest                                                             |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Interest earned from Receivables                                     |            |          | 209                 | 209             | 209             | 209             | 209             | 209           | 209             | 209             | 209           | 209             | 209             | 209             | 2,508                                         | 2,591          | 2,674          |
| Interest earned from Current and Non Current Assets                  |            |          | 568                 | 568             | 568             | 568             | 568             | 568           | 568             | 568             | 568           | 568             | 568             | 568             | 6,818                                         | 7,043          | 7,268          |
| Dividends                                                            |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Rent on Land                                                         |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Rental from Fixed Assets                                             |            |          | 427                 | 427             | 427             | 427             | 427             | 427           | 427             | 427             | 427           | 427             | 427             | 427             | 5,122                                         | 5,291          | 5,460          |
| Licence and permits                                                  |            |          | 164                 | 164             | 164             | 164             | 164             | 164           | 164             | 164             | 164           | 164             | 164             | 164             | 1,965                                         | 2,030          | 2,095          |
| Special rating levies                                                |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Construction Contract Revenue                                        |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Development Charges                                                  |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Operational Revenue                                                  |            |          | 11,060              | 11,060          | 11,060          | 11,060          | 11,060          | 11,060        | 11,060          | 11,060          | 11,060        | 11,060          | 11,060          | 11,060          | 132,717                                       | 129,966        | 126,973        |
| <b>Non-Exchange Revenue</b>                                          |            |          |                     |                 |                 |                 |                 |               |                 |                 |               |                 |                 |                 |                                               |                |                |
| Property rates                                                       |            |          | 2,497               | 2,497           | 2,497           | 2,497           | 2,497           | 2,497         | 2,497           | 2,497           | 2,497         | 2,497           | 2,497           | 2,497           | 29,968                                        | 30,958         | 31,949         |
| Surcharges and Taxes                                                 |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Fines, penalties and forfeits                                        |            |          | 45                  | 45              | 45              | 45              | 45              | 45            | 45              | 45              | 45            | 45              | 45              | 45              | 538                                           | 556            | 574            |
| Licences or permits                                                  |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Transfer and subsidies - Operational                                 |            |          | 82,544              | 111             | 111             | 111             | 111             | 70,490        | 111             | 111             | 50,382        | 111             | 111             | 111             | 204,419                                       | 201,112        | 215,267        |
| Interest                                                             |            |          | 445                 | 445             | 445             | 445             | 445             | 445           | 445             | 445             | 445           | 445             | 445             | 445             | 5,342                                         | 5,518          | 5,695          |
| Fuel Levy                                                            |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Operational Revenue                                                  |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Gains on disposal of Fixed and Intangible Assets                     |            |          | 30                  | 30              | 30              | 30              | 30              | 30            | 30              | 30              | 30            | 30              | 30              | 30              | 365                                           | 377            | 390            |
| Other Gains                                                          |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Discontinued Operations                                              |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |            |          | <b>103,824</b>      | <b>21,391</b>   | <b>21,391</b>   | <b>21,391</b>   | <b>21,391</b>   | <b>91,770</b> | <b>21,391</b>   | <b>21,391</b>   | <b>71,661</b> | <b>21,391</b>   | <b>21,391</b>   | <b>21,391</b>   | <b>459,773</b>                                | <b>457,763</b> | <b>472,979</b> |
| <b>Expenditure</b>                                                   |            |          |                     |                 |                 |                 |                 |               |                 |                 |               |                 |                 |                 |                                               |                |                |
| Employee related costs                                               |            |          | 14,060              | 14,060          | 14,060          | 14,060          | 14,060          | 14,060        | 14,060          | 14,060          | 14,060        | 14,060          | 14,060          | 14,060          | 168,726                                       | 159,423        | 164,538        |
| Remuneration of councillors                                          |            |          | 1,266               | 1,266           | 1,266           | 1,266           | 1,266           | 1,266         | 1,266           | 1,266           | 1,266         | 1,266           | 1,266           | 1,266           | 15,189                                        | 15,690         | 16,192         |
| Bulk purchases - electricity                                         |            |          | 3,698               | 3,698           | 3,698           | 3,698           | 3,698           | 3,698         | 3,698           | 3,698           | 3,698         | 3,698           | 3,698           | 3,698           | 44,377                                        | 45,841         | 47,305         |
| Inventory consumed                                                   |            |          | 53                  | 53              | 53              | 53              | 53              | 53            | 53              | 53              | 53            | 53              | 53              | 53              | 638                                           | 659            | 680            |
| Debt impairment                                                      |            |          | 365                 | 365             | 365             | 365             | 365             | 365           | 365             | 365             | 365           | 365             | 365             | 365             | 4,382                                         | 4,527          | 4,672          |
| Depreciation, amortisation and impairment                            |            |          | 4,400               | 4,400           | 4,400           | 4,400           | 4,400           | 4,400         | 4,400           | 4,400           | 4,400         | 4,400           | 4,400           | 4,400           | 52,799                                        | 54,541         | 56,287         |
| Interest, Dividends and Rent on Land                                 |            |          | 130                 | 130             | 130             | 130             | 130             | 130           | 130             | 130             | 130           | 130             | 130             | 130             | 1,555                                         | 1,607          | 1,658          |
| Contracted services                                                  |            |          | 7,374               | 7,374           | 7,374           | 7,374           | 7,374           | 7,374         | 7,374           | 7,374           | 7,374         | 7,374           | 7,374           | 7,374           | 88,486                                        | 89,111         | 91,962         |
| Transfers and subsidies                                              |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Irrecoverable debts written off                                      |            |          | 564                 | 564             | 564             | 564             | 564             | 564           | 564             | 564             | 564           | 564             | 564             | 564             | 6,772                                         | 6,995          | 7,219          |
| Operational costs                                                    |            |          | 6,404               | 6,404           | 6,404           | 6,404           | 6,404           | 6,404         | 6,404           | 6,404           | 6,404         | 6,404           | 6,404           | 6,404           | 76,849                                        | 79,367         | 81,940         |
| Disposal of Fixed and Intangible Assets                              |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Other Losses                                                         |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| <b>Total Expenditure</b>                                             |            |          | <b>38,314</b>       | <b>38,314</b>   | <b>38,314</b>   | <b>38,314</b>   | <b>38,314</b>   | <b>38,314</b> | <b>38,314</b>   | <b>38,314</b>   | <b>38,314</b> | <b>38,314</b>   | <b>38,314</b>   | <b>38,314</b>   | <b>459,772</b>                                | <b>457,762</b> | <b>472,978</b> |
| <b>Surplus/(Deficit)</b>                                             |            |          | <b>65,509</b>       | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>53,455</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>33,347</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>1</b>                                      | <b>1</b>       | <b>1</b>       |
| Transfers and subsidies - capital (monetary allocations)             |            |          | 25,087              | -               | -               | -               | -               | 21,951        | -               | -               | 15,680        | -               | -               | -               | 62,719                                        | 71,651         | 67,295         |
| Transfers and subsidies - capital (in-kind)                          |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Surplus/(Deficit) after capital transfers & contributions            |            |          | <b>90,597</b>       | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>75,407</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>49,027</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>62,720</b>                                 | <b>71,652</b>  | <b>67,296</b>  |
| Income Tax                                                           |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Surplus/(Deficit) after income tax                                   |            |          | <b>90,597</b>       | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>75,407</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>49,027</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>62,720</b>                                 | <b>71,652</b>  | <b>67,296</b>  |
| Share of Surplus/Deficit attributable to Joint Venture               |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Share of Surplus/Deficit attributable to Minorities                  |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Surplus/(Deficit) attributable to municipality                       |            |          | <b>90,597</b>       | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>75,407</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>49,027</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>62,720</b>                                 | <b>71,652</b>  | <b>67,296</b>  |
| Share of Surplus/Deficit attributable to Associate                   |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| Intercompany/Parent subsidiary transactions                          |            |          | -                   | -               | -               | -               | -               | -             | -               | -               | -             | -               | -               | -               | -                                             | -              | -              |
| <b>Surplus/(Deficit) for the year</b>                                |            | <b>1</b> | <b>90,597</b>       | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>75,407</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>49,027</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>(16,923)</b> | <b>62,720</b>                                 | <b>71,652</b>  | <b>67,296</b>  |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

### 2.2. COMPONENT 2: Monthly Projections of Expenditure (Operating and Capital) And Revenue for Each Vote

EC141 Elundini - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

| Description                                                                                                                                                                                     | #### | Budget Year 2026/27 |        |       |         |       |       |         |       |       |       |       |       | Medium Term Revenue and Expenditure Framework |                        |                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---------------------|--------|-------|---------|-------|-------|---------|-------|-------|-------|-------|-------|-----------------------------------------------|------------------------|------------------------|
|                                                                                                                                                                                                 |      | July                | August | Sept. | October | Nov.  | Dec.  | January | Feb.  | March | April | May   | June  | Budget Year 2026/27                           | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| <b>Capital Expenditure - Functional</b>                                                                                                                                                         | 1    |                     |        |       |         |       |       |         |       |       |       |       |       |                                               |                        |                        |
| <i>Governance and administration</i>                                                                                                                                                            |      | 117                 | 117    | 117   | 117     | 117   | 117   | 117     | 117   | 117   | 117   | 117   | 117   | 1,400                                         | 1,446                  | 1,492                  |
| Executive and council                                                                                                                                                                           |      | 8                   | 8      | 8     | 8       | 8     | 8     | 8       | 8     | 8     | 8     | 8     | 8     | 100                                           | 103                    | 107                    |
| Finance and administration                                                                                                                                                                      |      | 108                 | 108    | 108   | 108     | 108   | 108   | 108     | 108   | 108   | 108   | 108   | 108   | 1,300                                         | 1,343                  | 1,386                  |
| Internal audit                                                                                                                                                                                  |      | –                   | –      | –     | –       | –     | –     | –       | –     | –     | –     | –     | –     | –                                             | –                      | –                      |
| <i>Community and public safety</i>                                                                                                                                                              |      | 50                  | 50     | 50    | 50      | 50    | 50    | 50      | 50    | 50    | 50    | 50    | 50    | 600                                           | 620                    | 640                    |
| Community and social services                                                                                                                                                                   |      | 50                  | 50     | 50    | 50      | 50    | 50    | 50      | 50    | 50    | 50    | 50    | 50    | 600                                           | 620                    | 640                    |
| Sport and recreation                                                                                                                                                                            |      | –                   | –      | –     | –       | –     | –     | –       | –     | –     | –     | –     | –     | –                                             | –                      | –                      |
| Public safety                                                                                                                                                                                   |      | –                   | –      | –     | –       | –     | –     | –       | –     | –     | –     | –     | –     | –                                             | –                      | –                      |
| Housing                                                                                                                                                                                         |      | –                   | –      | –     | –       | –     | –     | –       | –     | –     | –     | –     | –     | –                                             | –                      | –                      |
| Health                                                                                                                                                                                          |      | –                   | –      | –     | –       | –     | –     | –       | –     | –     | –     | –     | –     | –                                             | –                      | –                      |
| <i>Economic and environmental services</i>                                                                                                                                                      |      | 4,175               | 4,175  | 4,175 | 4,175   | 4,175 | 4,175 | 4,175   | 4,175 | 4,175 | 4,175 | 4,175 | 4,175 | 50,096                                        | 55,107                 | 56,794                 |
| Planning and development                                                                                                                                                                        |      | 62                  | 62     | 62    | 62      | 62    | 62    | 62      | 62    | 62    | 62    | 62    | 62    | 750                                           | 775                    | 800                    |
| Road transport                                                                                                                                                                                  |      | 4,112               | 4,112  | 4,112 | 4,112   | 4,112 | 4,112 | 4,112   | 4,112 | 4,112 | 4,112 | 4,112 | 4,112 | 49,346                                        | 54,333                 | 55,995                 |
| Environmental protection                                                                                                                                                                        |      | –                   | –      | –     | –       | –     | –     | –       | –     | –     | –     | –     | –     | –                                             | –                      | –                      |
| <i>Trading services</i>                                                                                                                                                                         |      | 2,368               | 2,368  | 2,368 | 2,368   | 2,368 | 2,368 | 2,368   | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 28,413                                        | 23,042                 | 17,207                 |
| Energy sources                                                                                                                                                                                  |      | 2,318               | 2,318  | 2,318 | 2,318   | 2,318 | 2,318 | 2,318   | 2,318 | 2,318 | 2,318 | 2,318 | 2,318 | 27,813                                        | 22,423                 | 16,567                 |
| Water management                                                                                                                                                                                |      | –                   | –      | –     | –       | –     | –     | –       | –     | –     | –     | –     | –     | –                                             | –                      | –                      |
| Waste water management                                                                                                                                                                          |      | –                   | –      | –     | –       | –     | –     | –       | –     | –     | –     | –     | –     | –                                             | –                      | –                      |
| Waste management                                                                                                                                                                                |      | 50                  | 50     | 50    | 50      | 50    | 50    | 50      | 50    | 50    | 50    | 50    | 50    | 600                                           | 620                    | 640                    |
| <i>Other</i>                                                                                                                                                                                    |      | –                   | –      | –     | –       | –     | –     | –       | –     | –     | –     | –     | –     | –                                             | –                      | –                      |
| <b>Total Capital Expenditure - Functional</b>                                                                                                                                                   | 2    | 6,709               | 6,709  | 6,709 | 6,709   | 6,709 | 6,709 | 6,709   | 6,709 | 6,709 | 6,709 | 6,709 | 6,709 | 80,510                                        | 80,216                 | 76,133                 |
| <b>Funded by:</b>                                                                                                                                                                               |      |                     |        |       |         |       |       |         |       |       |       |       |       |                                               |                        |                        |
| National Government                                                                                                                                                                             |      | 5,227               | 5,227  | 5,227 | 5,227   | 5,227 | 5,227 | 5,227   | 5,227 | 5,227 | 5,227 | 5,227 | 5,227 | 62,718                                        | 71,651                 | 67,295                 |
| Provincial Government                                                                                                                                                                           |      | –                   | –      | –     | –       | –     | –     | –       | –     | –     | –     | –     | –     | –                                             | –                      | –                      |
| District Municipality                                                                                                                                                                           |      | –                   | –      | –     | –       | –     | –     | –       | –     | –     | –     | –     | –     | –                                             | –                      | –                      |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |      | –                   | –      | –     | –       | –     | –     | –       | –     | –     | –     | –     | –     | –                                             | –                      | –                      |
| Transfers recognised - capital                                                                                                                                                                  |      | 5,227               | 5,227  | 5,227 | 5,227   | 5,227 | 5,227 | 5,227   | 5,227 | 5,227 | 5,227 | 5,227 | 5,227 | 62,718                                        | 71,651                 | 67,295                 |
| Borrowing                                                                                                                                                                                       |      | 792                 | 792    | 792   | 792     | 792   | 792   | 792     | 792   | 792   | 792   | 792   | 792   | 9,500                                         | –                      | –                      |
| Internally generated funds                                                                                                                                                                      |      | 691                 | 691    | 691   | 691     | 691   | 691   | 691     | 691   | 691   | 691   | 691   | 691   | 8,291                                         | 8,565                  | 8,839                  |
| <b>Total Capital Funding</b>                                                                                                                                                                    |      | 6,709               | 6,709  | 6,709 | 6,709   | 6,709 | 6,709 | 6,709   | 6,709 | 6,709 | 6,709 | 6,709 | 6,709 | 80,510                                        | 80,216                 | 76,133                 |



## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

### 3. COMPONENT 3 & 4: Quarterly Projections of Service Delivery Targets & Performance

#### 3.1 Institutional (Top Layer) SDBIP

| KEY PERFORMANCE AREA (KPA) 1: Basic Service Delivery                                                                                                                                                                                                         |                                                                  |                                  |                           |          |                    |                       |           |           |           |           |                                                                                                                       |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|----------------------------------|---------------------------|----------|--------------------|-----------------------|-----------|-----------|-----------|-----------|-----------------------------------------------------------------------------------------------------------------------|---------------|
| Goal 1: Accelerate delivery of reliable basic services and resilient infrastructure                                                                                                                                                                          |                                                                  |                                  |                           |          |                    |                       |           |           |           |           |                                                                                                                       |               |
| Strategic Objective: To ensure efficient construction, rehabilitation and maintenance of municipal infrastructure<br>To promote environmental health and safety of local communities<br>To provide reliable basic services to households and business sector |                                                                  |                                  |                           |          |                    |                       |           |           |           |           |                                                                                                                       |               |
| Strategy                                                                                                                                                                                                                                                     | Project                                                          | Output Indicator                 | Budget Allocation 2026/27 | Baseline | Spatial Reference  | Annual Target 2026/27 | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Means of Verification                                                                                                 | Custodian     |
| Infrastructure development                                                                                                                                                                                                                                   | (1) Upgrading of Nqanqarhu Cluster 2 Phase 1 (1,3 km)            | Kms of Paved Roads constructed   | R 22 million              | 4.67km   | Wards 3, 9 & 17    | 3.4km                 | 1km       | N/A       | N/A       | 2.4km     | Quarterly Progress Report, Package order, Practical completion certificate, APR Listing; Minutes of the site meetings | Director IP&D |
|                                                                                                                                                                                                                                                              | (2) Upgrading Katilehong and Ilisolomzi Internal street (1,1 km) |                                  |                           |          |                    |                       |           |           |           |           |                                                                                                                       |               |
|                                                                                                                                                                                                                                                              | (3) Upgrading of Ugie Park Streets Phase 3                       |                                  |                           |          |                    |                       |           |           |           |           |                                                                                                                       |               |
| Infrastructure development                                                                                                                                                                                                                                   | (1) Construction of Seqhobong Access Road (3.1km)                | Kms of unpaved roads constructed | R26.5 Million             | 2.5km    | Ward 5, 7, 13 & 14 | 18.3 Km               | 2km       | N/A       | 16.3km    | N/A       | Quarterly Progress Report, Package order, Practical completion certificate, APR Listing; Minutes of the site meetings | Director IP&D |
|                                                                                                                                                                                                                                                              | (2) Construction of Thutsing Access Road (1.7km)                 |                                  |                           |          |                    |                       |           |           |           |           |                                                                                                                       |               |
|                                                                                                                                                                                                                                                              | (3) Construction of Marhombe Access Road (4.8km)                 |                                  |                           |          |                    |                       |           |           |           |           |                                                                                                                       |               |
|                                                                                                                                                                                                                                                              | (4) Construction of St Augustine Access Road (4.1km)             |                                  |                           |          |                    |                       |           |           |           |           |                                                                                                                       |               |
|                                                                                                                                                                                                                                                              | (5) Construction of Mpokone Access Road (2.6km)                  |                                  |                           |          |                    |                       |           |           |           |           |                                                                                                                       |               |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                   |                                                                                                                                                                                                                                                                 |                                                                                 |                |        |                        |                   |                        |                                                     |                        |                                                     |                                                                                                                                              |               |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------|--------|------------------------|-------------------|------------------------|-----------------------------------------------------|------------------------|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|---------------|
|                                   | (6) Upper Nxotshana Access Road – 2 km (Disaster Grant)                                                                                                                                                                                                         |                                                                                 |                |        |                        |                   |                        |                                                     |                        |                                                     |                                                                                                                                              |               |
| Infrastructure development        | (1) Access Roads Maintenance (100km)<br>(2) Urban Road Slurry seal surfacing (1km))                                                                                                                                                                             | KMs of access roads maintained                                                  | R 10.5 million | 96.4km | Wards (4, 7, 8 & 16)   | 101km             | 25km (Unsurfaced Road) | 25.5km (25km Unsurfaced; 0.5 Slurry Seal Surfacing) | 25km (Unsurfaced Road) | 25.5km (25km Unsurfaced; 0.5 Slurry Seal Surfacing) | Quarterly Progress report, Maintenance, Maintenance Plan; acknowledgement Certificate signed by Ward CLLR, APR Listing                       | Director IP&D |
| Expand Infrastructure Development | Urban road maintenance (pothole repairs)                                                                                                                                                                                                                        | Square meters of potholes patched                                               | R500 000       | New    | Ward 2, 3 & 9          | 250m <sup>2</sup> | 25m <sup>2</sup>       | 100m <sup>2</sup>                                   | 100m <sup>2</sup>      | 25m <sup>2</sup>                                    | Quarterly Progress report, Maintenance, Maintenance Plan; acknowledgement Certificate signed by Ward CLLR, APR Listing                       | Director IP&D |
| Infrastructure development        | Households electrification<br>(1) Lubisini Ward 11 (87)<br>(2) Jojweni /Nkunyana Ward 7 (73)<br>(3) Khalazembe Ward 11 (73)<br>(4) Thabatlana Ward 12 (25)<br>(5) Makgadiseng Ward 12 (37)<br>(6) Ngxaxa Goji Ward 7 (22)<br>(7) Makotlane Phase 3 Ward 13 (50) | No. of households in electrification programme connected                        | R16.1 million  | 224    | Ward 7; 8, 11, 12 & 13 | 367               | N/A                    | N/A                                                 | N/A                    | 367                                                 | Quarterly Progress Report; Electrification Plan; Beneficiary List; Package order, Practical completion certificate; APR Listing, PSC Minutes | Director IP&D |
| Infrastructure development        | (1) Electricity Network Maintenance                                                                                                                                                                                                                             | Percentage of Electricity Network maintenance completed as per maintenance plan | R3.5 Million   | 95.7%  | Ward 2 ,3,4 & 17       | 100%              | N/A                    | N/A                                                 | 50%                    | 50%                                                 | Maintenance Plan, Quarterly progress report, Package Order / Work Order Form; Practical Completion Certificate; APR Listing                  | Director IP&D |
| Infrastructure development        | Network Upgrade Ugie take-off point                                                                                                                                                                                                                             | Number of electricity network upgraded                                          | R1.4 Million   | New    | Ward 17                | 1                 | N/A                    | N/A                                                 | 1                      | N/A                                                 | Quarterly progress report, Package Order / Work Order Form; Practical Completion Certificate; APR Listing                                    | Director IP&D |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                                                            |                                                                                                        |                                                                                       |                |       |                   |      |          |          |          |          |                                                                                                                                |                             |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|----------------|-------|-------------------|------|----------|----------|----------|----------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Infrastructure development                                 | Streetlights / High mast lights                                                                        | % maintenance of public lighting                                                      | R200,000       | 100%  | Ward 2,3,4,9 & 17 | 100% | 100%     | 100%     | 100%     | 100%     | Public Lighting quarterly report<br>Maintenance report, plan;<br>Inspection sheet;<br>APR Listing                              | Director IP&D               |
| Infrastructure development                                 | (1) Upgrading of Ugie Landfill Site Access Control<br>(2) Fencing of Tlokoeng Landfill Site<br>(3) VTS | Number of public amenities maintained.                                                | R12.5 million  | New   | Ward 2 & 9        | 3    | N/A      | N/A      | N/A      | 3        | Quarterly Progress Report; Package Order and Practical Completion Certificate (construction)                                   | Director IP&D               |
| Indigent beneficiation on Free Basic Services              | Free Basic Services                                                                                    | Number of indigent Households receiving Free Basic Services                           | R7.9 million   | 5 291 | All Wards         | 5742 | 5497     | 5742     | 5742     | 5742     | Free Basic Services status quo report with Eskom, Contour, Munsoft and KES attachments signed by CFO with APR/Beneficiary list | CFO                         |
| Provision of basic services to promote healthy environment | Refuse Collection                                                                                      | Number of areas receiving refuse collection, for household and commercial properties. | R9.879 million | 59    | Ward 2,3,9 & 17   | 59   | 59 areas | 59 areas | 59 areas | 59 areas | Refuse Collection Report; approved collection schedule, collection register.                                                   | Director Community Services |

### KPA 2: Municipal Transformation and Organisational Development

#### GOAL 3: Improve effectiveness of governance administrative and financial systems

##### Strategic Objective: To enhance organisational performance, financial viability and management of municipal resources

| Strategy                                    | Project                                     | Output Indicator                                                                 | Budget Allocated 2026/2027 | Baseline | Spatial Reference | Annual Target 2026/2027 | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Means of Verification                                                             | Custodian                   |
|---------------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------|----------------------------|----------|-------------------|-------------------------|-----------|-----------|-----------|-----------|-----------------------------------------------------------------------------------|-----------------------------|
| Implementation of the Workplace Skills Plan | Implementation of the Workplace Skills Plan | Percentage Expenditure of the Municipality's budget for training and development | R1 100 000                 | 80%      | Head Office       | 100%                    | N/A       | 25%       | 50%       | 100%      | Annual Training Plan, Training report, Attendance registers, proof of expenditure | Director Corporate services |

### KEY PERFORMANCE AREA (KPA) 3: LOCAL ECONOMIC DEVELOPMENT

#### Goal(s) 2: Promote economic growth, environmental sustainability through job absorbing sectors

**Strategic Objective:** To promote creation of employment opportunities and decent jobs  
 To support the development of SMME to participate in a diversified and growing economy  
 To increase investment through land and socio-economic infrastructure development  
 To facilitate industrialisation that unlocks the manufacturing potential of the local economy

### SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

| Strategy                  | Project                                                                                                                                                         | Output Indicator                                    | Budget Allocation 2026/2027 | Baseline | Spatial Reference     | Annual Target 2026/2027 | Quarter 1                           | Quarter 2                                   | Quarter 3                           | Quarter 4                                                               | Means of Verification                                                                                                                                                                                                                                  | Custodian                                   |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-----------------------------|----------|-----------------------|-------------------------|-------------------------------------|---------------------------------------------|-------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| Coordinate job creation   | EPWP <ul style="list-style-type: none"> <li>PMU Roads (105)</li> <li>Roads (80)</li> <li>Electricity (10)</li> <li>Comm Serv (140)</li> <li>OMM (10)</li> </ul> | Number of work opportunities created through EPWP   | R4 630 000                  | 688      | Whole of municipality | 345                     | 105<br>10 OMM<br>40 Roads<br>55 PMU | 35<br>10 Elec<br>25 PMU                     | 205<br>140 CS<br>40 Roads<br>25 PMU | N/A                                                                     | EPWP Reports with incentive grant agreement signed by the MM / proof of transfer of funds from DEDEAT; APR Listing; Contract register / beneficiary list, Signed MoU for 10 EPWP opportunities of the OMM                                              | Director: IP&D; Community Services; SM: SSS |
| SMME Development          | Maintenance of Street Trading facilities.                                                                                                                       | Number of street trading facilities maintained      | R300 000                    | 23       | Ward 2,3&9            | 12                      | N/A                                 | N/A                                         | 12                                  | N/A                                                                     | Report with pictures (before and after) of the renovated street trading facilities)                                                                                                                                                                    | Director Planning and Economic Development  |
| SMME development          | Contractor Development                                                                                                                                          | Number of work packages awarded to SMMEs contractor | R6 Million                  | 8        | Whole of municipality | 7                       | 5                                   | 2                                           | N/A                                 | N/A                                                                     | Quarterly progress report; Package orders for main contractor and sub-contractor, beneficiary list                                                                                                                                                     | Director: IP&D                              |
| Focus Group Mainstreaming | 1. Focus Group Enterprise (FGE)<br>2. Focus Group Social (FGS)<br>3. HIV/AIDS<br>4. MSI                                                                         | Number of SPU Projects implemented                  | R2 594 000                  | New      | All Wards             | 4                       | 3<br><br>1 x FGS<br>2xHIV/AIDS      | 6<br><br>1 x FGE<br>3 x FGS<br>2 x HIV/AIDS | 4<br><br>2 x FGS<br>2 x HIV/AIDS    | 4<br><br>1 x FGS<br>2 x HIV/AIDS<br>1 x MSI                             | Special Programmes Quarterly Report with proof of implementation of quarterly targets for each project, beneficiary list and relevant evidence, (e.g delivery note, Acknowledgement of receipt of support; Service Level Agreement with proof payment) | Senior Manager : Strategic Support Services |
| Agricultural Development  | 1. Beef Farmers support programme implemented<br>2. Upstream-downstream opportunities implemented                                                               | Number of Agro Industrial Park projects implemented | N/A                         | New      | All Wards             | 2                       | N/A                                 | 1<br>Upstream-downstream opportunities      | N/A                                 | 2<br>Beef Farmers support Programme Upstream - downstream opportunities | Report on Beef Farmer programme support signed by Director; evidence of projects implemented such as attendance register; Beneficiary list;                                                                                                            | Director Planning and Economic Development  |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

| KPA 4: Financial Viability and management                                                                                                                                                                                                                                                |                                      |                                                                                                                                                                                                 |                             |            |                   |                         |            |            |            |            |                                                                         |                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|-------------------|-------------------------|------------|------------|------------|------------|-------------------------------------------------------------------------|----------------------------------------------|
| Goal3: Improve the effectiveness of governance administrative and financial systems.                                                                                                                                                                                                     |                                      |                                                                                                                                                                                                 |                             |            |                   |                         |            |            |            |            |                                                                         |                                              |
| Strategic objective: To enhance organisational performance, financial viability and management of municipal resources<br>To improve public participation and oversight to enhance accountability<br>To strengthen integrated planning, monitoring and evaluation of Municipal programmes |                                      |                                                                                                                                                                                                 |                             |            |                   |                         |            |            |            |            |                                                                         |                                              |
| Strategic Objective                                                                                                                                                                                                                                                                      | Project                              | Output Indicator                                                                                                                                                                                | Budget Allocation 2026/2027 | Baseline   | Spatial Reference | Annual Target 2026/2027 | Quarter 1  | Quarter 2  | Quarter 3  | Quarter 4  | Means of Verification                                                   | Custodian                                    |
| Improve infrastructure grant expenditure                                                                                                                                                                                                                                                 | Expenditure of infrastructure Grants | % expenditure on all infrastructure grants                                                                                                                                                      | R64 million                 | 100%       | Head Office       | 100%                    | 30%        | 60%        | 80%        | 100%       | Quarterly Expenditure Reports, printout from Muni soft for MIG and INEP | Director: IP&D and Finance Manager: Projects |
| Analysis of municipal financial health                                                                                                                                                                                                                                                   | Cost coverage Ratio                  | Number of months for the municipality ability to meet monthly fixed operating commitments from cash and short-term investments without collecting any additional revenue. (cost coverage ratio) | R0                          | 1-3 months | Head Office       | 1-3 Months              | 1-3 Months | 1-3 Months | 1-3 Months | 1-3 Months | Signed Section 52d Report                                               | Manager Budget and Reporting                 |
| Analysis of municipal financial health                                                                                                                                                                                                                                                   | Debtors Billing rate                 | Percentage collection on billed revenue                                                                                                                                                         | R0                          | 99%        | Head office       | 95%                     | 95%        | 95%        | 95%        | 95%        | Signed Section 52d Report                                               | Manager Income & Expenditure                 |
| Payment of Creditors within stipulated periods                                                                                                                                                                                                                                           | Creditors Payment                    | Average Number of days taken to pay Creditors                                                                                                                                                   | R0                          | 30 days    | Head Office       | 30 days                 | 30 Days    | 30 Days    | 30 Days    | 30 Days    | Creditors Payment Reports signed by CFO                                 | Manager: Income & Expenditure                |
| Analysis of municipal financial health                                                                                                                                                                                                                                                   | Current Ratio                        | Municipality's ability to payback its short-term liabilities with its short term loans                                                                                                          | R0                          | 1.5-2:1    | Head Office       | 1.5-2:1                 | 1.5-2:1    | 1.5-2:1    | 1.5-2:1    | 1.5-2:1    | Signed Section 52(d) Report                                             | Manager Budget and Reporting                 |
| Analysis of municipal financial health                                                                                                                                                                                                                                                   | Net debtor's days                    | Average Number of days taken to receive payment from debtors                                                                                                                                    | R0                          | 559 days   | Head Office       | 400 days                | 750 days   | 600 days   | 450 days   | 400 days   | Signed Section 52(d) Report                                             | Manager: Income & Expenditure                |

### SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

| Analysis of municipal financial health                                                                                                                                                                                                                                                          | Asset management ratios (budgeted)                                                                                                                    | % of Capital expenditure to total expenditure (budgeted)                                                      | R0                          | 17%           | Head Office       | 20%                                                                 | 20%                                                                  | 20%       | 20%       | 20%       | Signed Section 52d Report                                                                                                                     | Manager SCM and Assets        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-----------------------------|---------------|-------------------|---------------------------------------------------------------------|----------------------------------------------------------------------|-----------|-----------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Improved financial health, budget planning and reporting                                                                                                                                                                                                                                        | Preparation and submission of Annual FS                                                                                                               | Number of Annual Financial Statements submitted to the Auditor General (AGSA) on or before 31 August          | R0                          | New indicator | Head Office       | 1 annual financial statement submitted to AG on or before 31 August | 1 Annual Financial Statements submitted to AG on or before 31 August | N/A       | N/A       | N/A       | Proof of submission of AFS to AG. on or before 31 August                                                                                      | CFO                           |
| Improved financial health, budget planning and reporting                                                                                                                                                                                                                                        | MFMA Compliance Reporting <ul style="list-style-type: none"> <li>Section 52(d)</li> <li>Section 72</li> </ul>                                         | Number of days taken to compile and submit statutory reports to Council and Treasury                          | R0                          | New Indicator | Head Office       | 30 days                                                             | 30 days                                                              | 30days    | 30 days   | 30 days   | Council Resolution approving the statutory Reports                                                                                            | Manager: Budget & Reporting   |
| Improved financial health, budget planning and reporting                                                                                                                                                                                                                                        | Budget Compilation                                                                                                                                    | Number of budget submissions (draft, original, adjustments) submitted to Council within stipulated timeframes | R0                          | New Indicator | Head Office       | 3                                                                   | N/A                                                                  | N/A       | 2         | 1         | Council Resolution approving the budget submission                                                                                            | Manager: Budget & Reporting;  |
| Revenue Generation                                                                                                                                                                                                                                                                              | <ul style="list-style-type: none"> <li>Revenue Generation</li> <li>Registering Authority (Vehicle)</li> <li>Driving License Testing Centre</li> </ul> | Rand value of revenue generated from vehicle's registration and licensing (rand value)                        | R0                          | R3 383 921    | Head Office       | R3 200 000                                                          | R800 000                                                             | R800 000  | R800 000  | R800 000  | Revenue Generation Report signed by Director with RD321 & R323,                                                                               | Director : Community Services |
| <b>KPA 5: Good Governance and Public Participation</b>                                                                                                                                                                                                                                          |                                                                                                                                                       |                                                                                                               |                             |               |                   |                                                                     |                                                                      |           |           |           |                                                                                                                                               |                               |
| <b>Goal 3 : To improve the effectiveness of governance and financial systems</b>                                                                                                                                                                                                                |                                                                                                                                                       |                                                                                                               |                             |               |                   |                                                                     |                                                                      |           |           |           |                                                                                                                                               |                               |
| <b>Strategic Objective: To strengthen integrated planning, monitoring and evaluation of municipal programmes</b><br><b>To improve public participation and oversight to enhance</b><br><b>To enhance organisational performance, financial viability and management of municipal resources.</b> |                                                                                                                                                       |                                                                                                               |                             |               |                   |                                                                     |                                                                      |           |           |           |                                                                                                                                               |                               |
| Strategy                                                                                                                                                                                                                                                                                        | Project                                                                                                                                               | Output Indicator                                                                                              | Budget Allocation 2026/2027 | Baseline      | Spatial Reference | Annual Target 2026/27                                               | Quarter 1                                                            | Quarter 2 | Quarter 3 | Quarter 4 | Means of Verification                                                                                                                         | Custodian                     |
| Improve effectiveness and efficiency of the internal audit                                                                                                                                                                                                                                      | Submission of Audit and Risk committee reports to Council                                                                                             | Number of audit and risk committees oversight reports submitted to council                                    | R0.0                        | New           | Municipal offices | 2                                                                   | N/A                                                                  | 1         | N/A       | 1         | ARC reports submitted to Council which is drafted by the chairperson to report on oversight functions conducted by ARC and Council resolution | Manager: Internal Audit       |

### ***SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027***

|                                                           |                                                                                                                                        |                                                                              |              |     |             |      |                               |                               |                               |                               |                                                                                                                        |                                             |
|-----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|--------------|-----|-------------|------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| To ensure compliance with legislation                     | 1. Employment Equity &<br>2. COIDA – DoEL<br>3. Workplace Skills Plan – LGSETA                                                         | Number of legislative compliance reports submitted to relevant public bodies | N/A          | 3   | Head Office | 3    | N/A                           | N/A                           | 1                             | 2                             | HR compliance report with copies of acknowledgment letter and proof of submission.                                     | Manager : HRM&D                             |
| Promote good governance and compliance                    | Compliance with Risk Adjusted Strategy (RAS)                                                                                           | Percentage of grant spent to meet RAS compliance.                            |              | New | Head Office | 100% | 30%                           | 60%                           | 80%                           | 100%                          | RAS Project tracker, quarterly MIG expenditure report, PMU quarterly report                                            | Director IP&D                               |
| Strengthen functionality of oversight and ward committees | 1. Ward Committees coordination<br>2. S79 Committees coordination<br>3. Public Participation Events<br>4. MPAC Annual Report Oversight | Number of public participation and oversight projects implemented            | R2.1 million | 5.7 | All wards   | 4    | 4<br>(WCC; S79 CC; PPE; MARO) | 4<br>(WCC; S79 CC; PPE; MARO) | 4<br>(WCC; S79 CC; PPE; MARO) | 4<br>(WCC; S79 CC; PPE; MARO) | Public Participation and oversight reports signed by SM: SSS with relevant evidence per project, attendance registers; | Senior Manager : Strategic Support Services |

***SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027***



## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

### 3.2 Departmental (Lower Layer) SDBIP

#### 3.2.1 Infrastructure Planning and Development

| KEY PERFORMANCE AREA (KPA) 1: Basic Service Delivery                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                 |                                  |                |          |                    |                       |           |           |           |           |                                                                                                                       |               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------|----------|--------------------|-----------------------|-----------|-----------|-----------|-----------|-----------------------------------------------------------------------------------------------------------------------|---------------|
| Goal 1: Accelerate delivery of reliable basic services and resilient infrastructure                                                                                                       |                                                                                                                                                                                                                                                                                                                                 |                                  |                |          |                    |                       |           |           |           |           |                                                                                                                       |               |
| Strategic Objective: To ensure efficient construction, rehabilitation and maintenance of municipal infrastructure<br>To provide reliable basic services to households and business sector |                                                                                                                                                                                                                                                                                                                                 |                                  |                |          |                    |                       |           |           |           |           |                                                                                                                       |               |
| Strategy                                                                                                                                                                                  | Project                                                                                                                                                                                                                                                                                                                         | Output Indicator                 | Budget 2026/27 | Baseline | Spatial Reference  | Annual Target 2026/27 | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Means of Verification                                                                                                 | Custodian     |
| Infrastructure development                                                                                                                                                                | (1) Upgrading of Nqanqarhu Cluster 2 Phase 1 (1,3 km)<br>(2) Upgrading Katlehong and Ilisolomzi Internal Street (1,1 km)<br>(3) Upgrading of Ugie Park Streets Phase 3                                                                                                                                                          | Kms of Paved Roads constructed   | R 22 million   | 4.67km   | Wards 3, 9 & 17    | 3.4km                 | 1km       | N/A       | N/A       | 2.4km     | Quarterly Progress Report, Package order, Practical completion certificate, APR Listing; Minutes of the site meetings | Director IP&D |
| Infrastructure development                                                                                                                                                                | (1) Construction of Seqhobong Access Road (3.1km)<br>(2) Construction of Thutsing Access Road (1.7km)<br>(3) Construction of Marhombe Access Road (4.8km)<br>(4) Construction of St Augustine Access Road (4.1km)<br>(5) Construction of Mpokone Access Road (2.6km)<br>(6) Upper Nxotshana Access Road – 2 km (Disaster Grant) | Kms of unpaved roads constructed | R26.5 million  | 2.5km    | Ward 5, 7, 13 & 14 | 18.3 Km               | 2km       | N/A       | 16.3km    | N/A       | Quarterly Progress Report, Package order, Practical completion certificate, APR Listing; Minutes of the site meetings | Director IP&D |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                   |                                                                                                                                                                                                                                                                |                                                                                 |                |        |                         |                   |                        |                                                      |                        |                                                      |                                                                                                                             |               |
|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------|--------|-------------------------|-------------------|------------------------|------------------------------------------------------|------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|---------------|
| Infrastructure development        | (1) Upgrading of Ugie Landfill Site Access Control<br>(2) Fencing of Tlokoeng Landfill Site<br>(3) VTS                                                                                                                                                         | Number of public amenities maintained.                                          | R12.5 million  | New    | Ward 2 & 9              | 3                 | N/A                    | N/A                                                  | N/A                    | 3                                                    | Quarterly Progress Report; Package Order and Practical Completion Certificate (construction)                                | Director IP&D |
| Infrastructure development        | (1) Access Roads Maintenance (100km)<br>(2) Urban Road Slurry seal surfacing (1km))                                                                                                                                                                            | KMs of access roads maintained                                                  | R 10.5 million | 96.4km | Wards (4, 7, 8 & 16)    | 101km             | 25km (Unsurfaced Road) | 25.5km (25km Unsurfaced ; 0.5 Slurry Seal Surfacing) | 25km (Unsurfaced Road) | 25.5km (25km Unsurfaced ; 0.5 Slurry Seal Surfacing) | Quarterly Progress report, Maintenance, Maintenance Plan; acknowledgement Certificate signed by Ward CLLR, APR Listing      | Director IP&D |
| Expand Infrastructure Development | Urban road maintenance (pothole repairs)                                                                                                                                                                                                                       | Square meters of potholes patched                                               | R500 000       | New    | Ward 2, 3 & 9           | 250m <sup>2</sup> | 25m <sup>2</sup>       | 100m <sup>2</sup>                                    | 100m <sup>2</sup>      | 25m <sup>2</sup>                                     | Quarterly Progress report, Maintenance, Maintenance Plan; acknowledgement Certificate signed by Ward CLLR, APR Listing      | Director IP&D |
| Infrastructure Development        | Households' electrification<br>(1) Lubisini Ward 11 (87)<br>(2) Jojweni /Nkunyana Ward (73)<br>(3) Khalazembe Ward 11 (73)<br>(4) Thabatlana Ward 12 (25)<br>(5) Makgadiseng Ward 12 (37)<br>(6) Ngxaxa Goji Ward 7 (22)<br>(7) Makotlane Phase 3 Ward 13 (50) | Number of households electrification programme connected                        | R 16.1 million | 224    | Ward 7, 8, 11, 12, & 13 | 367               | N/A                    | N/A                                                  | N/A                    | 367                                                  | Package order ; Progress Report Practical completion certificate; APR Listing,                                              | Director IP&D |
| Infrastructure development        | Electricity Network Maintenance                                                                                                                                                                                                                                | Percentage of Electricity Network maintenance completed as per maintenance plan | R3.5 Million   | 95.7%  | Ward 2 ,3,4 & 17        | 100%              | N/A                    | N/A                                                  | 50%                    | 50%                                                  | Maintenance Plan, Quarterly progress report, Package Order / Work Order Form; Practical Completion Certificate; APR Listing | Director IP&D |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                            |                                     |                                        |              |      |                 |      |      |      |      |      |                                                                                                           |                            |
|----------------------------|-------------------------------------|----------------------------------------|--------------|------|-----------------|------|------|------|------|------|-----------------------------------------------------------------------------------------------------------|----------------------------|
| Infrastructure development | Network Upgrade Ugie take-off point | Number of electricity network upgraded | R1.4 Million | New  | Ward 17         | 1    | N/A  | N/A  | 1    | N/A  | Quarterly progress report, Package Order / Work Order Form; Practical Completion Certificate; APR Listing | Director IP&D              |
| Infrastructure development | Streetlights/High-Mast Lights       | % maintenance of public lighting       | R200,000     | 100% | Ward 2,3,4,9,17 | 100% | 100% | 100% | 100% | 100% | Public Lighting quarterly report, APR Listing; Maintenance report, Maintenance plan; Inspection sheet;    | Director IP&D              |
| Human Settlement           | Building Plans Processing           | % of building plans processed          | R0           | 0    | All wards       | 100% | 100% | 100% | 100% | 100% | Building plan register; Building plan and approval or disapproval letters                                 | Manager: Human Settlements |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

| KEY PERFORMANCE AREA (KPA) 3: LOCAL ECONOMIC DEVELOPMENT                                                                                                                        |                                                                                                                      |                                                     |                             |          |                       |                         |                              |                             |                              |           |                                                                                                    |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-----------------------------|----------|-----------------------|-------------------------|------------------------------|-----------------------------|------------------------------|-----------|----------------------------------------------------------------------------------------------------|------------------------------------------------|
| Goal(s) 2: Promote economic growth, environmental sustainability through job absorbing sectors                                                                                  |                                                                                                                      |                                                     |                             |          |                       |                         |                              |                             |                              |           |                                                                                                    |                                                |
| Strategic Objective: To promote creation of employment opportunities and decent jobs.<br>To support the development of SMME to participate in a diversified and growing economy |                                                                                                                      |                                                     |                             |          |                       |                         |                              |                             |                              |           |                                                                                                    |                                                |
| Strategy                                                                                                                                                                        | Project                                                                                                              | Output Indicator                                    | Budget Allocation 2026/27   | Baseline | Spatial Reference     | Annual Target 2026/27   | Quarter 1                    | Quarter 2                   | Quarter 3                    | Quarter 4 | Means of Verification                                                                              | Custodian                                      |
| Coordinate job creation                                                                                                                                                         | EPWP <ul style="list-style-type: none"> <li>PMU Roads (105)</li> <li>Roads (80)</li> <li>Electricity (10)</li> </ul> | Number of work opportunities created through EPWP   | R2,4million                 | 130      | Whole of municipality | 195                     | 95<br><br>55 PMU<br>40 Roads | 35<br><br>10 Elec<br>25 PMU | 65<br><br>40 Roads<br>25 PMU | N/        | EPWP Report with APR Listing                                                                       | Director IP&D                                  |
| SMME development                                                                                                                                                                | Contractor Development                                                                                               | Number of work packages awarded to SMMEs contractor | R6 Million                  | 8        | Whole of municipality | 7                       | 5                            | 2                           | N/A                          | N/A       | Quarterly progress report; Package orders for main contractor and sub-contractor, beneficiary list | Director: IP&D                                 |
| KPA 4: Financial Viability and management                                                                                                                                       |                                                                                                                      |                                                     |                             |          |                       |                         |                              |                             |                              |           |                                                                                                    |                                                |
| Goal3: Improve the effectiveness of governance administrative and financial systems.                                                                                            |                                                                                                                      |                                                     |                             |          |                       |                         |                              |                             |                              |           |                                                                                                    |                                                |
| Strategic objective: To enhance organisational performance, financial viability and management of municipal resources                                                           |                                                                                                                      |                                                     |                             |          |                       |                         |                              |                             |                              |           |                                                                                                    |                                                |
| Strategic Objective                                                                                                                                                             | Project                                                                                                              | Output Indicator                                    | Budget Allocation 2026/2027 | Baseline | Spatial Reference     | Annual Target 2026/2027 | Quarter 1                    | Quarter 2                   | Quarter 3                    | Quarter 4 | Means of Verification                                                                              | Custodian                                      |
| Improve infrastructure grant expenditure                                                                                                                                        | Expenditure of infrastructure Grants                                                                                 | % expenditure on all infrastructure grants          | R64 million                 | 100%     | Head Office           | 100%                    | 30%                          | 60%                         | 80%                          | 100%      | Quarterly Expenditure Reports, printout from Muni soft for MIG and INEP                            | Director: IP&D and Finance Manager: Projects   |
| KPA 5: Good Governance and Public Participation                                                                                                                                 |                                                                                                                      |                                                     |                             |          |                       |                         |                              |                             |                              |           |                                                                                                    |                                                |
| Goal 3: To improve the effectiveness of governance and financial systems                                                                                                        |                                                                                                                      |                                                     |                             |          |                       |                         |                              |                             |                              |           |                                                                                                    |                                                |
| Strategic Objective: To strengthen integrated planning, monitoring and evaluation of municipal programmes.                                                                      |                                                                                                                      |                                                     |                             |          |                       |                         |                              |                             |                              |           |                                                                                                    |                                                |
| Strategy                                                                                                                                                                        | Project                                                                                                              | Output Indicator                                    | Budget Allocation 2026/27   | Baseline | Spatial Reference     | Annual Target 2026/27   | Quarter 1                    | Quarter 2                   | Quarter 3                    | Quarter 4 | Means of Verification                                                                              | Custodian                                      |
| Promote good governance and compliance                                                                                                                                          | 1. Risk Adjusted Strategy (RAS)                                                                                      | Percentage of grant spent to meet RAS compliance    | R0                          | New      | Head Office           | 100%                    | 30%                          | 60%                         | 80%                          | 100%      | RAS Project tracker, quarterly MIG expenditure report, PMU quarterly report                        | Manager: PMU.<br><br>Finance Manager: Projects |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

### 3.2.2 Community Services

| Key Performance Area (KPA)1 : Basic Service Delivery                                           |                                                                                                                            |                                                                                       |                           |          |                       |                       |           |           |           |           |                                                                              |                              |
|------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------------------|----------|-----------------------|-----------------------|-----------|-----------|-----------|-----------|------------------------------------------------------------------------------|------------------------------|
| Goal-1: Accelerate delivery of reliable basic services and resilient infrastructure            |                                                                                                                            |                                                                                       |                           |          |                       |                       |           |           |           |           |                                                                              |                              |
| Goal 2: promote economic growth, Environmental sustainability through Job 'absorbing sectors   |                                                                                                                            |                                                                                       |                           |          |                       |                       |           |           |           |           |                                                                              |                              |
| Strategic Objective: To promote environmental health and safety of local communities           |                                                                                                                            |                                                                                       |                           |          |                       |                       |           |           |           |           |                                                                              |                              |
| To promote the protection and conservation of natural resources through green lifestyle        |                                                                                                                            |                                                                                       |                           |          |                       |                       |           |           |           |           |                                                                              |                              |
| Strategy                                                                                       | Project                                                                                                                    | Output Indicator                                                                      | Budget 2026/27            | Baseline | Spatial Reference     | Annual Target 2026/27 | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Means of Verification                                                        | Custodian                    |
| Provision of basic services to promote healthy environment                                     | 1. Abor Month, (1)<br>2. Waste and environment, (18)<br>3. fire and disaster (18)<br>4. Road safety Awareness Campaign (2) | Number of environmental and public safety awareness campaigns conducted.              | N/A                       | 35       | Ward 2,3 & 9          | 39                    | 9         | 11        | 10        | 9         | Quarterly Reports with attendance registers.                                 | Director: Community Services |
| Promote public safety and healthy environment                                                  | Roadblocks                                                                                                                 | Number of Roadblocks conducted                                                        | N/A                       | 24       | Ward 2,3,9            | 28                    | 6         | 8         | 8         | 6         | Roadblocks Report with attendance register                                   | Director: Community Services |
|                                                                                                | Joint Public Safety Operations                                                                                             | Number of joint public safety operations conducted.                                   | N/A                       | 12       | Ward 2, 3 & 9         | 14                    | 3         | 4         | 4         | 3         | Public Safety report with attendance register                                | Director Community Services  |
| Provision of basic services to promote healthy environment                                     | Refuse Collection                                                                                                          | Number of areas receiving refuse collection, for household and commercial properties. | R9.879 million            | 59       | Ward 2,3,9 & 17       | 59                    | 59 areas  | 59 areas  | 59 areas  | 59 areas  | Refuse Collection Report; approved collection schedule, collection register. | Director Community Services  |
| KPA 3: Local Economic Development                                                              |                                                                                                                            |                                                                                       |                           |          |                       |                       |           |           |           |           |                                                                              |                              |
| Goal(s) 2: Promote economic growth, environmental sustainability through job absorbing sectors |                                                                                                                            |                                                                                       |                           |          |                       |                       |           |           |           |           |                                                                              |                              |
| Strategic Objective : To promote creation of employment opportunities and decent jobs.         |                                                                                                                            |                                                                                       |                           |          |                       |                       |           |           |           |           |                                                                              |                              |
| Strategy                                                                                       | Project                                                                                                                    | Output Indicator                                                                      | Budget Allocation 2026/27 | Baseline | Spatial Reference     | Annual Target 2026/27 | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Means of Verification                                                        | Custodian                    |
| Creation of job opportunities to alleviate poverty                                             | EPWP Work Opportunities                                                                                                    | Number of work opportunities created through EPWP                                     | R2 230 000                | 414      | Whole of municipality | 140                   | N/A       | N/A       | 140       | N/A       | EPWP Report with Incentive Grant Agreement and List of Beneficiaries         | Director Community Services  |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

| KEY PERFORMANCE AREA (KPA) 4: FINANCIAL MANAGEMENT & VIABILITY                                                         |                                                                                                                                                                                                 |                                          |                             |              |                       |                       |           |           |           |           |                                                                 |                             |
|------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------|--------------|-----------------------|-----------------------|-----------|-----------|-----------|-----------|-----------------------------------------------------------------|-----------------------------|
| Goal(s) 3: To improve the effectiveness of governance administrative and financial systems                             |                                                                                                                                                                                                 |                                          |                             |              |                       |                       |           |           |           |           |                                                                 |                             |
| Strategic Objective: To enhance organisational performance, financial viability and management of municipal resources. |                                                                                                                                                                                                 |                                          |                             |              |                       |                       |           |           |           |           |                                                                 |                             |
| Strategic Objective                                                                                                    | Project                                                                                                                                                                                         | Output Indicator                         | Budget Allocation 2026/27   | Baseline     | Spatial Reference     | Annual Target 2026/27 | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Means of Verification                                           | Custodian                   |
| Revenue generation                                                                                                     | <ul style="list-style-type: none"> <li>Revenue Generation</li> <li>Registering Authority (Vehicle)</li> <li>Driving License Testing Centre</li> </ul>                                           | Rand value of revenue generated          | R,00                        | R3.6 million | Head Office           | R3.2 million          | R800 000  | R800 000  | R800 000  | R800 000  | Revenue Generation Report signed by Director with RD321 & R323, | Director Community Services |
| KEY PERFORMANCE AREA (KPA) 5: GOOD GOVERNANCE & PUBLIC PARTICIPATION                                                   |                                                                                                                                                                                                 |                                          |                             |              |                       |                       |           |           |           |           |                                                                 |                             |
| Goal(s) 3: To improve the effectiveness of governance administrative and financial systems                             |                                                                                                                                                                                                 |                                          |                             |              |                       |                       |           |           |           |           |                                                                 |                             |
| Strategic Objective :                                                                                                  |                                                                                                                                                                                                 |                                          |                             |              |                       |                       |           |           |           |           |                                                                 |                             |
| Strategy                                                                                                               | Project                                                                                                                                                                                         | Indicator                                | Budget Allocation 2026/2027 | Baseline     | Spatial Reference     | Annual Target 2026/27 | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Means of Verification                                           | Custodian                   |
| Reviewal of available policies                                                                                         | Policy Review<br>1. EPWP Policy<br>2. Destitute & Pauper Burial<br>3. Firearm policy<br>4. Integrated Environment Policy<br>5. Green procurement policy<br>6. Integrated Waste Management Plan. | Number of departmental policies reviewed | R0                          | 5            | Whole of municipality | 6                     | N/A       | N/A       | N/A       | 6         | Reviewed Policies approved by Council and Council resolution    | Director Community Services |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

### 3.2.3 Planning and Economic Development

| KPA 3: Local Economic Development                                                                                                                                                                                                                                                     |                                                                                                        |                                                       |                                |          |              |                            |           |                                     |           |                                                                    |                                                                                                                                             |                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------|----------|--------------|----------------------------|-----------|-------------------------------------|-----------|--------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| Goal(s) 2: Promote economic growth, environmental sustainability through job absorbing sectors                                                                                                                                                                                        |                                                                                                        |                                                       |                                |          |              |                            |           |                                     |           |                                                                    |                                                                                                                                             |                                            |
| Strategic Objective: To support the development of SMME to participate in a diversified and growing economy<br>To Facilitate industrialisation that unlocks the manufacturing potential of the local economy<br>To increase investment through land and socio-economic infrastructure |                                                                                                        |                                                       |                                |          |              |                            |           |                                     |           |                                                                    |                                                                                                                                             |                                            |
| Strategy                                                                                                                                                                                                                                                                              | Project                                                                                                | Indicator                                             | Budget Allocation<br>2026/2027 | Baseline | Spatial Ref. | Annual Target<br>2026/2027 | Quarter 1 | Quarter 2                           | Quarter 3 | Quarter 4                                                          | Means of Verification                                                                                                                       | Custodian                                  |
| SMME Development                                                                                                                                                                                                                                                                      | Street trading facilities                                                                              | Number of street trading facilities maintained        | R300 000                       | 23       | Ward 2,3,9   | 12                         | N/A       | N/A                                 | 12        | N/A                                                                | Report with pictures (before and after) of the renovated street trading facilities                                                          | Director Planning and Economic Development |
| Tourism development                                                                                                                                                                                                                                                                   | Tourism awareness                                                                                      | Number of rural tourism awareness campaigns conducted | R150 000                       | 4        | All wards    | 8                          | 2         | 2                                   | 2         | 2                                                                  | Report signed by the Director on awareness campaign with attendance registers                                                               | Manager: LED & Property Development        |
| Tourism Development                                                                                                                                                                                                                                                                   | Destination Marketing                                                                                  | Number of destination marketing initiatives promoted. | R400 000                       | 2        | All Wards    | 2                          | 1         | N/A                                 | N/A       | 1                                                                  | Report Signed by the Manager and Director, with attendance register from attendees of the Tourism Indaba Exhibition                         | Manager: LED & Property Development        |
|                                                                                                                                                                                                                                                                                       | Tourism Month<br><br>Tourism Indaba Exhibition                                                         |                                                       |                                |          |              |                            |           |                                     |           |                                                                    | Report Signed by the Manager and Director, with Pictures from the Tourism Month Celebrations                                                |                                            |
| Agricultural Development                                                                                                                                                                                                                                                              | Implementati on of Beef Farmers support programme<br><br>Upstream-downstream opportunities implemented | Number of Agro Industrial Park projects implemented   | N/A                            | New      | All Wards    | 2                          | N/A       | 1 Upstream-downstream opportunities | N/A       | 2 Beef Farmers support Programme Upstream-downstream opportunities | Report on Beef Farmer programme support signed by Director; evidence of projects implemented such as attendance register; Beneficiary list; | Director Planning and Economic Development |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

| SMME development                                                                                                             | Business licencing and permitting         | % of compliant businesses licenses issued                        | N/A                       | 100%           | All wards         | 100%                  | 100%      | 100%      | 100%      | 100%      | Business licence registers; beneficiary list with signatures and copies of business licences issued | Director Planning and Economic Development |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------------------------------|---------------------------|----------------|-------------------|-----------------------|-----------|-----------|-----------|-----------|-----------------------------------------------------------------------------------------------------|--------------------------------------------|
| <b>KPA 5: Good Governance and Public Participation</b>                                                                       |                                           |                                                                  |                           |                |                   |                       |           |           |           |           |                                                                                                     |                                            |
| <b>GOAL 3: Improve effectiveness of governance administrative and financial systems</b>                                      |                                           |                                                                  |                           |                |                   |                       |           |           |           |           |                                                                                                     |                                            |
| <b>Strategic Objective: To enhance organisational performance, financial viability and management of municipal resources</b> |                                           |                                                                  |                           |                |                   |                       |           |           |           |           |                                                                                                     |                                            |
| Strategy                                                                                                                     | Project                                   | Output Indicator                                                 | Budget Allocation 2026/27 | Baseline       | Spatial Reference | Annual Target 2026/27 | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Means of Verification                                                                               | Custodian                                  |
| Increase Investment                                                                                                          | Supplementary valuation Roll produced     | Number of supplementary valuation roll produced                  | N/A                       | Valuation Roll | Head Office       | 1                     | N/A       | N/A       | N/A       | 1         | Report with Supplementary Roll                                                                      | Director Planning and Economic Development |
|                                                                                                                              | 1. Spatial Development Framework reviewed | Number of planning and Land Use Management projects implemented. | N/A                       | New Indicator  | All               | 1                     | N/A       | N/A       | N/A       | 1         | Final SDF submitted to council for approval , Council resolution                                    | Manager Planning and Land use Management.  |
|                                                                                                                              | Property Development                      | Number of Property Development Agreement signed                  | N/A                       | New            | Head Office       | 2                     | N/A       | N/A       | N/A       | 2         | Report with Signed Agreements                                                                       | Director Planning and Economic Development |



## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

### 3.2.4 Budget and Treasury Office

| KPA 1: Basic Service Delivery                                                                                         |                                    |                                                                                                               |                           |               |                   |                       |           |           |           |           |                                                                                                                                     |                               |
|-----------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------|---------------|-------------------|-----------------------|-----------|-----------|-----------|-----------|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Goal 1: Accelerate service delivery and infrastructure development.                                                   |                                    |                                                                                                               |                           |               |                   |                       |           |           |           |           |                                                                                                                                     |                               |
| Strategic Objective: To provide reliable basic services to households and the business sector.                        |                                    |                                                                                                               |                           |               |                   |                       |           |           |           |           |                                                                                                                                     |                               |
| Strategy                                                                                                              | PROJECT                            | Output Indicator                                                                                              | Budget allocation 2026/27 | Baseline      | Spatial Reference | Annual Target 2026/27 | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Means of Verification                                                                                                               | Indicator Custodian           |
| Indigent Beneficiation on Free Basic Services                                                                         | Free Basic Services                | Number of indigent Households receiving Free Basic Services                                                   | R7 943 760                | 5 867         | All Wards         | 5742                  | 5497      | 5742      | 5742      | 5742      | Free Basic Services status quo report with Eskom, Contour, Munsoft, and KES attachments signed by the CFO with APR/Beneficiary list | Manager: Income & Expenditure |
| Improved financial health, budget planning and reporting                                                              | Budget Compilation                 | Number of budget submissions (draft, original, adjustments) submitted to Council within stipulated timeframes | R0                        | New Indicator | Head Office       | 3                     | N/A       | N/A       | 2         | 1         | Council Resolution approving the budget submission                                                                                  | Manager: Budget & Reporting;  |
| KPA 4: Financial Viability and management                                                                             |                                    |                                                                                                               |                           |               |                   |                       |           |           |           |           |                                                                                                                                     |                               |
| Goal3: Improve the effectiveness of governance administrative and financial systems.                                  |                                    |                                                                                                               |                           |               |                   |                       |           |           |           |           |                                                                                                                                     |                               |
| Strategic objective: To enhance organisational performance, financial viability and management of municipal resources |                                    |                                                                                                               |                           |               |                   |                       |           |           |           |           |                                                                                                                                     |                               |
| Strategy                                                                                                              | PROJECT                            | Output Indicator                                                                                              | Budget allocation 2026/27 | Baseline      | Spatial Reference | Annual Target 2026/27 | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Means of Verification                                                                                                               | Indicator Custodian           |
| Analysis of municipal financial health                                                                                | Repairs & Maintenance to PPE Ratio | % PPE (Carrying value)                                                                                        | R0                        | 8%            | Head Office       | 8%                    | 1%        | 3%        | 5%        | 8%        | Section 52(d) Report                                                                                                                | Manager SCM and Assets        |
| Analysis of municipal financial health                                                                                | Current Ratio                      | Municipality's ability to payback its short-term liabilities with its short-term loans                        | R0                        | 1.5-2:1       | Head Office       | 1.5-2:1               | 1.5-2:1   | 1.5-2:1   | 1.5-2:1   | 1.5-2:1   | Signed Section 52(d) Report                                                                                                         | Manager Budget and Reporting  |

### **SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                      |                         |                                                                                                                                                                                                 |    |            |             |            |            |            |            |            |                                                |                                |
|------------------------------------------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------|-------------|------------|------------|------------|------------|------------|------------------------------------------------|--------------------------------|
| Analysis of municipal financial health               | Cost coverage Ratio     | Number of months for the municipality ability to meet monthly fixed operating commitments from cash and short-term investments without collecting any additional revenue. (cost coverage ratio) | R0 | 1-3 months | Head Office | 1-3 Months | 1-3 Months | 1-3 Months | 1-3 Months | 1-3 Months | Signed Section 52d Report                      | Manager Budget and Reporting   |
| Analysis of municipal financial health               | Asset management ratios | % of Capital expenditure to total expenditure                                                                                                                                                   | R0 | 20%        | Head Office | 20%        | 5%         | 10%        | 15%        | 20%        | Signed Section 52d Report                      | Manager SCM and Assets         |
| Analysis of municipal financial health               | Net debtors' days       | Average number of days taken to receive payment from debtors                                                                                                                                    | R0 | 1117 days  | Head Office | 400 days   | 750 days   | 600 days   | 450 days   | 400 days   | Signed Section 52d Report                      | Manager Income and Expenditure |
| Analysis of municipal financial health               | Debtors Management      | Percentage collection on billed revenue                                                                                                                                                         | R0 | 95%        | Head office | 95%        | 95%        | 95%        | 95%        | 95%        | Signed Section 52d Report                      | Manager Income & Expenditure   |
| Payment of Creditors within stipulated periods       | Expenditure Management  | Average Number of days taken to pay Creditors                                                                                                                                                   | R0 | 30 days    | Head Office | 30 days    | 30 Days    | 30 Days    | 30 Days    | 30 Days    | Creditors Payment Reports signed by the CFO    | Manager: Income & Expenditure  |
| Revenue enhancement                                  | Cost Containment        | % reduction in the top 5 cost drivers                                                                                                                                                           | R0 | New        | Head Office | 15%        | 15%        | 15%        | 15%        | 15%        | Cost Containment Report on Top 5 Cost Drivers  | Manager SCM and Assets         |
| Improve the efficiency of asset and fleet management | Asset Management        | Number of Asset reconciliations submitted within prescribed timeframes                                                                                                                          | R0 | New        | Head Office | 12         | 3          | 3          | 3          | 3          | Signed asset reconciliation reports by the CFO | Manager: SCM & Assets          |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                                                                                                                   |                                                                  | Number of Asset verifications submitted with prescribed timeframes                   | R0                        | New                                 | Head Office       | 2                     | N/A       | N/A       | Submission of asset verification on 31 March | Submission of asset verification on 30 June       | Signed asset verification reports by the CFO                                                                 | Manager: SCM & Assets         |
|-------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------------------------|-------------------------------------|-------------------|-----------------------|-----------|-----------|----------------------------------------------|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>KPA 5: Good Governance and Public Participation</b>                                                            |                                                                  |                                                                                      |                           |                                     |                   |                       |           |           |                                              |                                                   |                                                                                                              |                               |
| <b>Goal 3 : To improve the effectiveness of governance and financial systems</b>                                  |                                                                  |                                                                                      |                           |                                     |                   |                       |           |           |                                              |                                                   |                                                                                                              |                               |
| <b>Strategic Objective: To strengthen integrated planning, monitoring and evaluation of municipal programmes.</b> |                                                                  |                                                                                      |                           |                                     |                   |                       |           |           |                                              |                                                   |                                                                                                              |                               |
| Strategy                                                                                                          | Project                                                          | Output Indicator                                                                     | Budget Allocation 2026/27 | Baseline                            | Spatial Reference | Annual Target 2026/27 | Quarter 1 | Quarter 2 | Quarter 3                                    | Quarter 4                                         | Means of Verification                                                                                        | Custodian                     |
| Improved financial health, budget planning and reporting                                                          | Preparation of Interim FS and Annual FS                          | Number of days taken to submit AFS                                                   | R0                        | AFS Interim and annual FS submitted | Head Office       | 2                     | 31 august | N/A       | 31 March<br>Interim Financial Statements     | N/A                                               | Email proof of submission of Interim FS and AFS to the CFO.                                                  | Manager: Budget & Reporting   |
| Improved financial health, budget planning and reporting                                                          | MFMA Compliance Reporting<br>• Section 52(d)<br>Section 72       | Number of days taken to compile and submit statutory reports to Council and Treasury | R0                        | New Indicator                       | Head Office       | 30 days               | 30 days   | 30days    | 30 days                                      | 30 days                                           | Council Resolution approving the statutory Reports                                                           | Manager: Budget & Reporting   |
| Improved financial health, budget planning and reporting                                                          | Review Budget related policies and tariffs and submit to council | Number of budget related policies and tariffs reviewed and submitted to council      | R0                        | New Indicator                       | Head Office       | 15                    | N/A       | N/A       | N/A                                          | 15<br>Budget related policies and tariffs (Final) | List of Budget related Policies and tariffs with their proof of submission to Council and Council Resolution | CFO                           |
| Revenue enhancement                                                                                               | Revenue enhancement strategy                                     | Revenue enhancement strategy developed                                               | R0                        | 1                                   | Head Office       | 1                     | N/A       | 1         | N/A                                          | N/A                                               | Revenue Enhancement Strategy signed by the CFO                                                               | Manager: Income & Expenditure |

***SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027***

|                                                                                |                                                                                                                              |                                                                        |           |    |             |    |   |   |   |   |                          |                         |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|-----------|----|-------------|----|---|---|---|---|--------------------------|-------------------------|
| Maximise efficiency in demand management, acquisition, and contract management | SCM Compliance Reporting<br><br>1. Demand management plan<br>2. Contract Management<br>3. SCM Reporting<br><br>4. Deviations | Number of SCM compliance reports submitted within stipulated timeframe | <b>R0</b> | 16 | Head Office | 16 | 4 | 4 | 4 | 4 | SCM Report signed by CFO | Manager: SCM and Assets |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|-----------|----|-------------|----|---|---|---|---|--------------------------|-------------------------|

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

### 3.2.5 Corporate Services

| KPA 2: Municipal Transformation and Organisational Development                                                        |                                                                                                   |                                                                              |                           |          |                   |                       |           |           |           |           |                                                                                                      |                |
|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|---------------------------|----------|-------------------|-----------------------|-----------|-----------|-----------|-----------|------------------------------------------------------------------------------------------------------|----------------|
| GOAL 3: Improve effectiveness of governance administrative and financial systems                                      |                                                                                                   |                                                                              |                           |          |                   |                       |           |           |           |           |                                                                                                      |                |
| Strategic Objective: To enhance organisational performance, financial viability and management of municipal resources |                                                                                                   |                                                                              |                           |          |                   |                       |           |           |           |           |                                                                                                      |                |
| Strategy                                                                                                              | Project                                                                                           | Output Indicator                                                             | Budget Allocation 2026/27 | Baseline | Spatial Reference | Annual Target 2026/27 | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Means of Verification                                                                                | Custodian      |
| To promote sound labour relations                                                                                     | Local Labour Forum                                                                                | Percentage functionality of local labour forum and its committees            | R0                        | 100%     | Head Office       | 100%                  | 100%      | 100%      | 100%      | 100%      | Local Labour Forum Report with attendance register and agendas of sub-committee meetings             | Manager: HRM&D |
| To ensure compliance with legislation                                                                                 | 1. Employment Equity report & plan<br><br>2. COID – DoEL<br><br>3. Workplace Skills Plan – LGSETA | Number of legislative compliance reports submitted to relevant public bodies | N/A                       | 3        | Head Office       | 3                     | N/A       | N/A       | 1         | 2         | Acknowledgment letter / proof of submission to governing bodies.                                     | Manager: HRM&D |
| Implementation of the Workplace Skills Plan                                                                           | Workplace Skills Plan                                                                             | Percentage implementation of the annual training plan                        | R1 100 000                | 80%      | Head Office       | 100%                  | N/A       | 25%       | 50%       | 100%      | Annual Training Plan, Training report, Attendance registers                                          | Manager: HRM&D |
| Promote the well-being of employees                                                                                   | Wellness Strategy Implementation                                                                  | Percentage implementation of the Wellness Strategy plan                      |                           | 100%     | Head Office       | 100%                  | 100%      | 100%      | 100%      | 100%      | Wellness Report with evidence of implementation and Portfolio Committee Report.                      | Manager: HRM&D |
| Promote occupational health & safety of employees                                                                     | OHS                                                                                               | Percentage implementation of the OHS strategy plan                           |                           | 100%     | Head Office       | 100%                  | 100%      | 100%      | 100%      | 100%      | Occupational Health & Safety Reports with evidence of implementation and Portfolio Committee Report. | Manager: HRM&D |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

| KPA 5: Good Governance and Public Participation                                                                                                                                                            |                                                                                                                                                                                                                                                          |                                              |                           |               |                   |                       |                                                         |                                                                                                 |                      |                                              |                                                                                                                                        |                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------------------|---------------|-------------------|-----------------------|---------------------------------------------------------|-------------------------------------------------------------------------------------------------|----------------------|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| Goal 3: improve the effectiveness of governance and financial systems                                                                                                                                      |                                                                                                                                                                                                                                                          |                                              |                           |               |                   |                       |                                                         |                                                                                                 |                      |                                              |                                                                                                                                        |                                                  |
| Strategic Objective: To strengthen integrated planning, monitoring and evaluation of municipal program<br>To enhance organisational performance, financial viability and management of municipal resources |                                                                                                                                                                                                                                                          |                                              |                           |               |                   |                       |                                                         |                                                                                                 |                      |                                              |                                                                                                                                        |                                                  |
| Strategy                                                                                                                                                                                                   | Project                                                                                                                                                                                                                                                  | Output Indicator                             | Budget Allocation 2026/27 | Baseline      | Spatial Reference | Annual Target 2026/27 | Quarter 1                                               | Quarter 2                                                                                       | Quarter 3            | Quarter 4                                    | Means of Verification                                                                                                                  | Custodian                                        |
| Review of the organizational                                                                                                                                                                               | Organizational Structure                                                                                                                                                                                                                                 | Number of organizational structures reviewed | R0                        | 1             | Head Office       | 1                     | N/A                                                     | N/A                                                                                             | N/A                  | 1                                            | Adopted Organizational structure and organizational review report; Council resolution                                                  | Director: Corporate Services                     |
| Policy development and review                                                                                                                                                                              | Policy review<br>HR (17)<br>ICT (10)<br>Admin (3)                                                                                                                                                                                                        | Number of departmental policies reviewed     | N/A                       | New Indicator | Head Office       | 30                    | N/A                                                     | N/A                                                                                             | N/A                  | 30                                           | Policy Reports with a copy of policies; procedure manual and Council Resolution                                                        | Manager: HRM&D<br>Manager: ICT<br>Manager: Admin |
| Provision of ICT services                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>Upgrade of LAN to Cat6e</li> <li>Migration of systems to cloud based</li> <li>Monitoring of Remote Backups (RB)</li> <li>Development / Update of ICT asset register</li> <li>ICT Security applications</li> </ul> | Number of ICT projects implemented           | R2 Million                | 5             | Head Office       | 5                     | 2<br>(Remote backup)<br><br>(ICT Security applications) | 3<br>(Remote backup)<br>(Migration of systems to cloud based)<br><br>(Upgrade of LAN to CAT 6e) | 1<br>(Remote Backup) | 2<br>(Remote backup)<br>(ICT Asset Register) | ICT Report with system generated evidence on remote backups, Approved information security plans, ICT Asset Register, Close Up report) | Director: Corporate Services                     |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

### 3.2.6 Municipal Manager's Office

| KPA5: Good Governance and Public Participation                                                                                                                                                                  |                                                                                                                                                     |                                                                   |                             |          |                   |                         |                            |                            |                            |                            |                                                                                                                        |                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------|----------|-------------------|-------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| Goal 3: improve the effectiveness of governance and financial systems                                                                                                                                           |                                                                                                                                                     |                                                                   |                             |          |                   |                         |                            |                            |                            |                            |                                                                                                                        |                                             |
| Strategic Objective: To strengthen integrated planning, monitoring and evaluation of municipal programmes.<br>To enhance organisational performance , financial viability and management of municipal resources |                                                                                                                                                     |                                                                   |                             |          |                   |                         |                            |                            |                            |                            |                                                                                                                        |                                             |
| Strategy                                                                                                                                                                                                        | Project                                                                                                                                             | Output Indicator                                                  | Budget Allocation 2026/2027 | Baseline | Spatial Reference | Annual Target 2026/2027 | Quarter 1                  | Quarter 2                  | Quarter 3                  | Quarter 4                  | Means of Verification                                                                                                  | Custodian                                   |
| Performance Management                                                                                                                                                                                          | Institutional Performance management                                                                                                                | % Implementation of Institutional PMS process plan                | R300 000                    | 100%     | Municipal Offices | 100%                    | 100%                       | 100%                       | 100%                       | 100%                       | PMS Process Plan Implementation Report signed by SM:SSS with evidence of activity implementation.                      | Manager: IDP/M&E/ PMS                       |
| Integrated municipal planning                                                                                                                                                                                   | IDP process plan implementation                                                                                                                     | % implementation of IDP process plan                              | R126 924                    |          | Municipal Offices | 100%                    | 100%                       | 100%                       | 100%                       | 100%                       | IDP Process Plan Implementation Report signed by SM:SSS with evidence of activity implementation.                      | Manager: IDP/M&E/ PMS                       |
| Strengthen functionality of oversight and ward committees                                                                                                                                                       | 1. Ward Committees coordination<br>2. S79 Committees coordination<br>3. Public Participation Events<br>4. MPAC Annual Report Oversight              | Number of public participation and oversight projects implemented | R2.1 million                | 5.7      | All wards         | 4                       | 4 (WCC; S79 CC; PPE; MARO) | 4 (WCC; S79 CC; PPE; MARO) | 4 (WCC; S79 CC; PPE; MARO) | 4 (WCC; S79 CC; PPE; MARO) | Public Participation and oversight reports signed by SM: SSS with relevant evidence per project, attendance registers; | Senior Manager : Strategic Support Services |
| Improve effectiveness & efficiency of communications                                                                                                                                                            | 1. Social media Content Management<br>2. Website management<br>3. Branding Management<br>4. Municipal Publications<br>5. Local Communicator's Forum | Number of communications projects implemented                     | R900 000                    | 7        | Municipal offices | 7                       | 6                          | 6                          | 6                          | 7                          | Communications Report signed by SM: SSS with evidence for each project implemented.                                    | Strategic Communications Coordinator        |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                            |                                                                                                                              |                                                               |              |               |                   |      |      |      |      |      |                                                                                                                                                 |                                           |
|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|--------------|---------------|-------------------|------|------|------|------|------|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
|                                                            | 6. Media Monitoring Article Publication                                                                                      |                                                               |              |               |                   |      |      |      |      |      |                                                                                                                                                 |                                           |
| Promote good governance and compliance                     | Circular 88                                                                                                                  | Number of consolidated Circular 88 reports submitted          | R0           | New Indicator | Head Office       | 4    | 1    | 1    | 1    | 1    | Consolidated quarterly report of Circular 88 and proof of submission of consolidated quarterly report to CoGTA                                  | Manager: M&E, IDP/PMS                     |
| Risk Management                                            | 1. Risk Management plan<br>2. Anti-fraud & Corruption plan<br>3. Ethics and integrity plan<br>4. Legislative compliance plan | Number of Risk Management projects implemented                | R0           | 4             | Municipal offices | 4    | 4    | 4    | 4    | 4    | Risk Management Report with relevant evidence per project                                                                                       | Senior Manager: Strategic Support Service |
| Improve effectiveness and efficiency of the internal audit | 1. Internal audit plan                                                                                                       | % implementation of the approved internal audit plan projects | R1.5m        | 85% (21)      | Municipal offices | 100% | 100% | 100% | 100% | 100% | Approved internal audit plan with proof of submission to Audit Committee.<br><br>Internal Audit Progress report against the Plan with annexures | Manager: Internal Audit                   |
| Integrated municipal planning                              | Municipal Strategic Plan<br>Dept Planning<br>Corporate Planning                                                              | Number of municipal strategic plans developed.                | R800 000     | 2             | Head Office       | 2    | N/A  | 1    | 1    | N/A  | Departmental plan and Corporate Plan report developed signed by the MM                                                                          | Senior Manager Strategic Support Services |
| Compliance and litigation management                       | 1. Litigation management.<br>2. SLA Vetting.<br>3. Legal Compliance<br>4. Bylaw review and development                       | Number of legal services projects implemented                 | R3,5 million | 4             | Municipal offices | 4    | 4    | 4    | 4    | 4    | Legal Services Report signed by the MM with Litigation report, SLA vetting report, compliance report & by-laws development report               | Manager: Legal Services & Compliance      |
| Customer service                                           | 1. Community Satisfaction Survey (CSS).                                                                                      | Number of customer care                                       | R0           | 5             | All wards         | 4    | 4    | 4    | 4    | 4    | Customer Care Report Signed by SMSSS with Community Satisfaction                                                                                | Manager: Governance and                   |



### SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                                                                                                       | 2. Presidential hotline.<br>3. IMIS walk-ins.<br>4. Proof of residence                  | projects implemented                              |                           |          |                       |                       |                                |                                             |                                  |                                             | Survey Outcomes, Presidential Hotline, WhatsApp group screenshots and walk-in register & Proof of Residence reports                                                                                                                                    | Political Office Support                   |
|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------|---------------------------|----------|-----------------------|-----------------------|--------------------------------|---------------------------------------------|----------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| Focus Group Mainstreaming                                                                             | 1. Focus Group Enterprise (FGE)<br>2. Focus Group Social (FGS)<br>3. HIV/AIDS<br>4. MSI | Number of SPU Projects implemented                | R2 594 000                | New      | All Wards             | 4                     | 3<br><br>1 x FGS<br>2xHIV/AIDS | 6<br><br>1 x FGE<br>3 x FGS<br>2 x HIV/AIDS | 4<br><br>2 x FGS<br>2 x HIV/AIDS | 4<br><br>1 x FGS<br>2 x HIV/AIDS<br>1 x MSI | Special Programmes Quarterly Report with proof of implementation of quarterly targets for each project, beneficiary list and relevant evidence, (e.g delivery note, Acknowledgement of receipt of support; Service Level Agreement with proof payment) | Senior Manager: Strategic Support Services |
| <b>KEY PERFORMANCE AREA (KPA) 3: LOCAL ECONOMIC DEVELOPMENT</b>                                       |                                                                                         |                                                   |                           |          |                       |                       |                                |                                             |                                  |                                             |                                                                                                                                                                                                                                                        |                                            |
| <b>Goal(s) 2: Promote economic growth, environmental sustainability through job absorbing sectors</b> |                                                                                         |                                                   |                           |          |                       |                       |                                |                                             |                                  |                                             |                                                                                                                                                                                                                                                        |                                            |
| <b>Strategic Objective: To promote creation of employment opportunities and decent jobs.</b>          |                                                                                         |                                                   |                           |          |                       |                       |                                |                                             |                                  |                                             |                                                                                                                                                                                                                                                        |                                            |
| <b>To support the development of SMME to participate in a diversified and growing economy</b>         |                                                                                         |                                                   |                           |          |                       |                       |                                |                                             |                                  |                                             |                                                                                                                                                                                                                                                        |                                            |
| Strategy                                                                                              | Project                                                                                 | Output Indicator                                  | Budget Allocation 2026/27 | Baseline | Spatial Reference     | Annual Target 2026/27 | Quarter 1                      | Quarter 2                                   | Quarter 3                        | Quarter 4                                   | Means of Verification                                                                                                                                                                                                                                  | Custodian                                  |
| Coordinate job creation                                                                               | EPWP Work Opportunities                                                                 | Number of work opportunities created through EPWP | R210 000 (SPU)            | 10       | Whole of municipality | 10                    | 10                             | N/A                                         | N/A                              | N/A                                         | EPWP Work opportunities report                                                                                                                                                                                                                         | Senior Manager: SSS                        |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

**COMPONENT 5: Detail Capital Works Plan Broken Down by Ward Over Three Years.**

**5. Three Year Capital Plan (MIG)**

| No | Project Name                                                            | Ward No | EXTENT OF WORKS | STATUS   | Comment | Project Value   | REGISTRATION STATUS (YES/NO) | FUNDER |                       |                       |                       |                       |
|----|-------------------------------------------------------------------------|---------|-----------------|----------|---------|-----------------|------------------------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|
|    |                                                                         |         |                 |          |         |                 |                              |        | 2025 / 2026           | 2026 / 2027           | 2027 / 2028           | 2028/2029             |
|    |                                                                         |         |                 |          |         |                 |                              |        | <b>R47,450,000.00</b> | <b>R48,290,000.00</b> | <b>R53,418,000.00</b> | <b>R55,047,000.00</b> |
|    | Project Management Unit                                                 | -       | -               |          |         | -               |                              | MIG    | R2,385,800.00         | R2,414,500.00         | R2,670,900.00         | R2,752,350.00         |
| 1  | Upgrading & Rehabilitation of Maclear Roads (Cluster 1 Roads) – Phase 3 | 3       | 1,11km          | Complete |         | R 31,527,721.71 | Yes                          | MIG    |                       |                       | R12,850,000.00        |                       |
| 2  | Construction of Refele Sport Field                                      | 14      | 1 unit          | Complete |         | R 20,779,792.97 | Yes                          | MIG    |                       |                       |                       |                       |
| 3  | Construction of Chevy-Chase - Nkangala Access Road                      | 16      | 4,5km           | Complete |         | R 4,602,191.14  | Yes                          | MIG    |                       |                       |                       |                       |
| 4  | Castle Rocks and Bridge                                                 | 16      | 1.95            | Complete |         | R 3,781,042.18  | Yes                          | MIG    |                       |                       |                       |                       |
| 5  | Surfacing of Ugie Park Streets & Stormwater                             | 2       | 3.23            | Designs  |         | R 27,087,942.90 | Yes                          | MIG    |                       |                       |                       |                       |
| 6  | Surfacing of Greenfields Streets & Stormwater                           | 17      | 5.84            | Designs  |         | R 34,780,379.44 | Yes                          | MIG    |                       |                       |                       |                       |
| 7  | Construction of Bhethula to Mrhorwana Access Road                       | 4       | 2,78km          | Complete |         | R 6,509,043.25  | Yes                          | MIG    |                       |                       |                       |                       |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|    |                                                          |           |        |              |                                                 |                 |     |     |               |   |  |  |
|----|----------------------------------------------------------|-----------|--------|--------------|-------------------------------------------------|-----------------|-----|-----|---------------|---|--|--|
| 8  | Ntokozweni / Kuyasa Preschool                            | 2         | 1 unit | Complete     |                                                 | R 4,428,573.68  | Yes | MIG |               |   |  |  |
| 9  | Castle Rocks and Bridge                                  |           |        | Complete     |                                                 |                 |     |     |               |   |  |  |
| 10 | Construction of Refele Sport Field PH 2                  | 8         | 1 unit | Complete     |                                                 | R 20,779,792.97 | Yes | MIG |               |   |  |  |
| 11 | Surfacing of Ugie Park Streets & Stormwater (Ph 1,2&3)   | <u>2</u>  | 3,23km | Construction | Project scope includes construction of sidewalk | R 27,087,942.90 | Yes | MIG | R8,445,247.00 |   |  |  |
| 12 | Surfacing of Greenfields Streets & Stormwater (Ph 1,2&3) | <u>17</u> | 5,84km | Construction | Project scope includes construction of sidewalk | R 34,780,379.44 | Yes | MIG | R1,673,539.02 |   |  |  |
| 13 | Surfacing of Mt Fletcher Urban Roads & Stormwater        | 9         | 2km    | Construction | Project scope includes construction of sidewalk | R 17,231,531.00 | Yes | MIG | R6,538,592.00 |   |  |  |
| 14 | Epainette Mbeki Access Road                              | 9         | 2,5km  | Construction |                                                 | R 5,492,343.18  | Yes | MIG | R6,271,148.38 |   |  |  |
| 15 | R56 to Khalankomo Upgrade                                | 9         | 2,5km  | Construction |                                                 | R 5,492,343.18  | Yes | MIG | R3,995,110.60 |   |  |  |
| 16 | Construction of Xaxazana Special School Access Road      | 11        | 2km    | Complete     |                                                 | R 5,093,063.18  | Yes | MIG |               |   |  |  |
| 17 | West Hoek Access Road                                    | 10        | 6km    | Construction |                                                 | R 9,119,213.18  | Yes | MIG | R8,097,862.00 | R |  |  |
| 18 | Katlehong Township and Ilisolomzi Township               | 9         | 6,71km | Complete     | Project scope includes construction of sidewalk | R 54,186,436.00 | Yes | MIG |               |   |  |  |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|    |                                                                      |              |        |                             |                                                       |                 |     |     |               |   |               |            |
|----|----------------------------------------------------------------------|--------------|--------|-----------------------------|-------------------------------------------------------|-----------------|-----|-----|---------------|---|---------------|------------|
|    | Streets<br>(Planning)                                                |              |        |                             |                                                       |                 |     |     |               |   |               |            |
| 19 | Delibawo via<br>Maweni<br>Access Road<br>(Planning)                  | 1            | 4,48km | Construction                |                                                       | R 7,661,965.91  | Yes | MIG | R6,308,701.00 | R |               |            |
| 20 | Seqhobong<br>Access Road<br>(Planning)                               | 13           | 2km    | Complete                    |                                                       | R 5,307,250.00  | Yes | MIG |               |   |               |            |
| 21 | Thutsing<br>Access Road<br>(Planning)                                | 14           | 1,7km  | Complete                    |                                                       | R 5,125,047.62  | Yes | MIG |               |   |               |            |
| 22 | Roads and<br>Storwater<br>Master plan                                | All<br>Wards | 1      | Complete                    |                                                       | R2,401,750.00   | Yes | MIG |               |   |               |            |
| 23 | Procurement<br>of Specialised<br>Waste<br>Management<br>Yellow Plant | All<br>Wards | 1      | Construction                |                                                       | R16,236,250.80  | Yes | MIG | R4,000,000.00 |   | R2,236,250.80 | 0          |
| 24 | Upgrade of<br>Hopedale<br>Sportsfield<br>(Phase 3)                   | 6            | 1 unit | Registration                | Project scope<br>includes construction<br>of sidewalk | R 14,601,270.97 | Yes | MIG |               |   |               | R4,000,000 |
| 25 | Community<br>Hall for ward<br>14                                     | 14           | 1 Unit | Require<br>Business<br>Plan |                                                       | R 4,366,870.96  | No  | MIG |               |   |               |            |
| 26 | Sonwabile PH1<br>& PH2<br>remedial work                              |              |        |                             |                                                       |                 |     |     |               |   |               |            |
| 27 | Moroqa to<br>Sophonia<br>Bridges                                     |              |        |                             |                                                       |                 |     |     |               |   |               |            |
| 28 | Mt Fletcher<br>Public Toilets                                        |              |        |                             |                                                       |                 |     |     |               |   |               |            |
| 29 | Queen Noti<br>Clinic to                                              | 6            | 8km    | Require<br>Business<br>Plan |                                                       | TBC             | No  | MIG |               |   |               |            |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|    |                                                                 |    |         |                       |                                                 |                |     |     |  |                |                |  |
|----|-----------------------------------------------------------------|----|---------|-----------------------|-------------------------------------------------|----------------|-----|-----|--|----------------|----------------|--|
|    | Jamangile SSS AR                                                |    |         |                       |                                                 |                |     |     |  |                |                |  |
| 30 | Tembeni housing project: infrastructure roads                   | 9  | TBC     | Require Business Plan |                                                 | TBC            | No  | MIG |  |                |                |  |
| 31 | Community Hall for ward 12 at Kinira Poort                      | 12 | 1 Unit  | Require Business Plan |                                                 | TBC            | No  | MIG |  |                |                |  |
| 32 | Upgrading of Katlehong Township and Ilisolomzi Township Streets | 9  | 2.34 km | Construction          |                                                 | R22,069,797.03 | Yes | MIG |  | R10,000,000.00 | R12,069,797.03 |  |
| 33 | Upgrading of Nqanqarhu Roads - Cluster 2                        | 3  | 1.30 km | Construction          | Project scope includes construction of sidewalk | R9,958,706.16  | Yes | MIG |  | R9,500,000.00  | R458,706.16    |  |
| 34 | Construction of Seqhobong Access Road                           | 13 | 3.14 km | Construction          |                                                 | R 4,861,565.89 | Yes | MIG |  | R4,500,000.00  | R361,565.89    |  |
| 35 | Construction of Thutsing Access Road                            | 14 | 1.70 km | Construction          |                                                 | R 2,535,068.97 | Yes | MIG |  | R2,533,476.29  | R1,592.68      |  |
| 36 | Construcion of Marhombe Access Road                             | 7  | 5.50 km | Construction          |                                                 | R 8,392,729.37 | Yes | MIG |  | R6,000,000.00  | R2,392,729.37  |  |
| 37 | Construction of St Augustine Access Road                        | 5  | 4.14 km | Construction          |                                                 | R 6,361,520.16 | Yes | MIG |  | R6,000,000.00  | R361,520.16    |  |
| 38 | Construction of Mpokone Access Road                             | 5  | 2.66 km | Construction          |                                                 | R 4,342,023.71 | Yes | MIG |  | R4,342,023.71  | R0.00          |  |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|    |                                             |    |        |              |  |                |     |     |  |             |               |  |
|----|---------------------------------------------|----|--------|--------------|--|----------------|-----|-----|--|-------------|---------------|--|
| 39 | Construction of Madzura Access road         | 10 | 5.0 km | Construction |  | R 8,052,473.18 | Yes | MIG |  | R           | R8,052,473.18 |  |
| 40 | Kose to Mbonisweni via Diphini (Planning)   | 5  | 5.0 km | Planning     |  | R 500,000.00   | Yes | MIG |  | R500,000.00 | R0.00         |  |
| 41 | Mpukane Access Road (Planning)              | 6  | 5.0 km | Planning     |  | R 500,000.00   | Yes | MIG |  |             | R500,000.00   |  |
| 42 | Khalatsu Access Road with Bridge (Planning) | 15 | 5.0 km | Planning     |  | R 500,000.00   | Yes | MIG |  | R           | R500,000.00   |  |
| 43 | Lephofung Access Road (Planning)            | 15 | 5.0 km | Planning     |  | R 500,000.00   | Yes | MIG |  | R           | R500,000.00   |  |
| 44 | Upper Sinxako Access Road (Planning)        | 6  | 5.0 km | Planning     |  | R 500,000.00   | Yes | MIG |  | R           | R500,000.00   |  |
| 45 | Mabekong Access Road (Planning)             | 12 | 5.0 km | Planning     |  | R 500,000.00   | Yes | MIG |  | R500,000.00 | R0.00         |  |
| 46 | Fletcherville Access Road (Planning)        | 11 | 5.0 km | Planning     |  | R 500,000.00   | Yes | MIG |  | R500,000.00 | R0.00         |  |
| 47 | Ntywenka Access Road (Planning)             | 5  | 5.0 km | Planning     |  | R 500,000.00   | Yes | MIG |  | R500,000.00 | R0.00         |  |
| 48 | Matsupelele Access Road (Planning)          | 7  | 5.0 km | Planning     |  | R 500,000.00   | Yes | MIG |  | R500,000.00 | R0.00         |  |
| 49 | Mahlathini Access (Planning)                | 7  | 5.0 km | Planning     |  | R 500,000.00   | Yes | MIG |  | R           | R500,000.00   |  |
| 50 | Nxaxha Goji Access Road (Planning)          | 7  | 5.0 km | Planning     |  | R 500,000.00   | Yes | MIG |  | R500,000.00 | R0.00         |  |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|    |                                        |              |        |                             |  |                |     |     |                    |                       |                       |            |
|----|----------------------------------------|--------------|--------|-----------------------------|--|----------------|-----|-----|--------------------|-----------------------|-----------------------|------------|
| 51 | Ntaboduli<br>Access Road<br>(Planning) | 7            | 5.0 km | Planning                    |  | R 500,000.00   | Yes | MIG |                    |                       | R500,000.00           |            |
| 52 | Community<br>Hall for ward<br>05       | 5            | 1 Unit | Require<br>Business<br>Plan |  | R 4,366,870.96 | No  | MIG |                    |                       |                       |            |
| 53 | Community<br>Hall for ward<br>06       | 6            | 1 Unit | Require<br>Business<br>Plan |  | R 4,366,870.96 | No  | MIG |                    |                       |                       |            |
| 54 | Community<br>Hall for ward<br>08       | 8            | 1 Unit | Require<br>Business<br>Plan |  | R 4,366,870.96 | No  | MIG |                    |                       |                       | -1959800.8 |
| 55 | Community<br>Hall for ward<br>11       | 11           | 1 Unit | Require<br>Business<br>Plan |  | R 4,366,870.96 | No  | MIG |                    |                       |                       |            |
| 56 | Community<br>Hall for ward<br>13       | 13           | 1 Unit | Require<br>Business<br>Plan |  | R 4,366,870.96 | No  | MIG |                    |                       |                       |            |
| 57 | Community<br>Hall for ward<br>14       | 14           | 1 Unit | Require<br>Business<br>Plan |  | R 4,366,870.96 | No  | MIG |                    |                       |                       |            |
| 58 | Community<br>Hall for ward<br>15       | 15           | 1 Unit | Require<br>Business<br>Plan |  | R 4,366,870.96 | No  | MIG |                    | R                     |                       |            |
| 59 | Maintenance<br>of Roads                | All<br>Wards |        |                             |  |                |     |     | R<br>-             | R                     | R3,580,571.33         | R<br>-     |
|    |                                        |              |        |                             |  |                |     |     | <b>R47,716,000</b> | <b>R48,290,000.00</b> | <b>R48,036,106.60</b> | R0.00      |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

**6. INEP Three Year Project Implementation Plan**

| ELUNDINI MUNICIPALITY: INEP THREE YEAR CAPITAL IMPLEMENTATION PLAN<br>2025-2026 to 2028-2029 FINANCIAL YEAR |                                                                                                       |         |                   |               |        |                   |               |                |
|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|--------|-------------------|---------------|----------------|
| Item                                                                                                        | Village Name                                                                                          | Ward No | No of connections | Project Cost  | Funder | Three Year Period |               |                |
|                                                                                                             |                                                                                                       |         |                   |               |        | 2025/2026         | 2026 / 2027   | 2028 / 2029    |
|                                                                                                             |                                                                                                       |         |                   |               |        | R5 817 000,00     | R16 8000 000  | R20 000 000,00 |
| 1                                                                                                           | Makotlane P2                                                                                          | 13      | 33                | R2 430 154,70 | INEP   | R2 430 154,70     |               |                |
| 2                                                                                                           | Koebung P2                                                                                            | 13      | 37                | R1 140 048,92 | INEP   | R1 140 048,92     |               |                |
| 3                                                                                                           | Lubisini (Pre-eng)                                                                                    | 11      | 87                | R290 000,00   | INEP   | R290 000,00       |               |                |
| 4                                                                                                           | Jojweni (Nkunyana Pre-eng)                                                                            | 8       | 73                | R290 000,00   | INEP   | R290 000,00       |               |                |
| 5                                                                                                           | Khalazembe (Pre-eng)                                                                                  | 11      | 73                | R290 000,00   | INEP   | R290 000,00       |               |                |
| 6                                                                                                           | Umnga flats 32km link line (pre-eng)                                                                  | 1       |                   | R640 000,00   | INEP   | R640 000,00       |               |                |
| 7                                                                                                           | Thabatlana (pre-eng)                                                                                  | 12      | 25                | R226 000,00   | INEP   | R226 000,00       |               |                |
| 8                                                                                                           | Gqaqala (pre-eng)                                                                                     | 17      | 40                | R256 000,00   | INEP   | R256 000,00       |               |                |
| 9                                                                                                           | Makgaditseng (pre-eng)                                                                                | 12      | 37                | R255 031,00   | INEP   | R255 031,00       |               |                |
| 10                                                                                                          | Makotlane P3                                                                                          | 13      | 50                | R1 595000,00  | INEP   |                   | R1 595000,00  |                |
| 11                                                                                                          | Lubisini                                                                                              | 11      | 87                | R4 019 400,00 | INEP   |                   | R4 019 400,00 |                |
| 12                                                                                                          | Jojweni (Nkunyana)                                                                                    | 8       | 73                | R3 372 600,00 | INEP   |                   | R3 372 600,00 |                |
| 13                                                                                                          | Khalazembe                                                                                            | 11      | 73                | R3 372 600,00 | INEP   |                   | R3 372 600,00 |                |
| 14                                                                                                          | Thabatlana                                                                                            | 12      | 25                | R1 155 000,00 | INEP   |                   | R1 155 000,00 |                |
| 16                                                                                                          | Ngxaxha Goji                                                                                          | 7       | 22                | R682 000,00   | INEP   |                   | R924 000,00   |                |
| 18                                                                                                          | Makgaditseng                                                                                          | 12      | 37                | R1 709 400,00 | INEP   |                   | R1 709 400,00 |                |
| 20                                                                                                          | Ward 12 extensions (Thabatlala, Leqolong, Popopo, Setaka, Lehlokaneng, Moleko, Mahanyaneng) (Pre-eng) | 12      | 70                | R290 000,00   | INEP   |                   | R271 380,00   |                |



***SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027***

|    |                                                                                                                                                                                                         |    |     |               |      |  |             |               |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|---------------|------|--|-------------|---------------|
| 21 | Ward 8 Extensions (Luzie, Moroka, Mokgalong, Sekoting, Batlokoa Village, Umfanta, Makhatlanyeng) (Pre-eng)                                                                                              | 8  | 158 | R423 620.00   | INEP |  | R423 620.00 |               |
| 25 | Umnga Flats                                                                                                                                                                                             | 1  | 100 | R5 600 000,00 | INEP |  |             | R5 600 000,00 |
| 26 | Mbidlana                                                                                                                                                                                                | 17 | 40  | R1 240 000,00 | INEP |  |             | R1 240 000,00 |
| 27 | Ward 12 extensions (Thabatlala, Leqolong, Popopo, Setaka, Lehlokaneng, Moleko, Mahanyaneng)                                                                                                             | 12 | 70  | R2 170 000,00 | INEP |  |             | R2 170 000,00 |
| 28 | Ward 8 Extensions (Luzie, Moroka, Mokgalong, Sekoting, Batlokoa Village, Umfanta, Makhatlanyeng)                                                                                                        | 8  | 158 | R4 898 000,00 | INEP |  |             | R4 898 000,00 |
| 29 | Ward 16 Extensions (Balweni, Nkalweni, Calucalu, Mafusini, Nkangala, Ntabamkhitha, Kwaza, Magedla, Chevychase, Zwelitsha, Msasangeni, Sihom, Dryin, Qolwein, Bhantiti, Taung, No.5, Ntatyani, Mabalala) | 16 | 350 | R6 125 000,00 | INEP |  |             | R6 125 000,00 |

## 7. TIDs and SOPs for 2026/2027

### 7.1 Infrastructure Planning and Development

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |                                                  |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------|
| <b>Indicator Name</b>        | Number of households in electrification programme connected                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Indicator Number</b>    |                                                  |
| <b>Indicator Type</b>        | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Reporting Frequency</b> | Annually                                         |
| <b>Unit of Measurement</b>   | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Indicator Formula</b>   | Sum of the total number of households connected. |
| <b>Indicator Definition</b>  | Households' connection refers to construction of infrastructure (i.e. network poles, conductors and meter installation); tie up the customer from the pole to the house where the meter is installed. Households' connection excludes energising of the meters. Energising activity is done by Eskom at a later stage. Include the scope of work once the locations are confirmed.                                                                                                                                                                                                                                                                    |                            |                                                  |
| <b>Indicator Rationale</b>   | To deliver basic services to the residence of Elundini and to ensure that all new dwellings are provided with electricity. The municipality has a responsibility to eradicate electricity backlog.                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |                                                  |
| <b>Notes on Calculation</b>  | Standalone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                            |                                                  |
| <b>Indicator Origin</b>      | The indicator relates to MTSF: Priority 5: Spatial integration, Human settlements and local government. It is aligned in terms of the Outcome- Improved capacity to deliver basic services, quality infrastructure and integrated public transport to increase household access to basic services. B2B framework. IDP & SDBIP of the municipality.                                                                                                                                                                                                                                                                                                    |                            |                                                  |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Conduct project identification and prioritization through the municipal IDP; Three Year Capital Plan &amp; SDBIP</li> <li>• Apply to Department of Mineral Resources and Energy (DMRE) for funding for prioritised projects</li> <li>• Receive approval of projects and funding from DMRE</li> <li>• Facilitate appointment of service providers for designs and construction.</li> <li>• Commence with designs once service providers are appointed.</li> <li>• Follow ESKOM design approval process for the municipal designs</li> <li>• Issue package order to the appointed service provider.</li> </ul> |                            |                                                  |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                             |                                                                                |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------------|
|                                                              | <ul style="list-style-type: none"> <li>• Implement construction of the project as per approved designs</li> <li>• Develop and submit monthly progress report to Infrastructure portfolio committee.</li> <li>• Submit monthly expenditure reports to DMRE.</li> <li>• Conduct site meetings during the construction period.</li> <li>• Develop and submit close out report and PCS files at the completion stage of construction.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                             |                                                                                |
| <b>Processing Transactions &amp; Controls</b>                | <p>Municipality appoints the service provider for connection of the households. Package order is issued and/or a Service Level Agreement is signed. A monthly progress report will be submitted as part of the Infrastructure portfolio committee submissions to council. Grant monthly expenditure reports are sent to the funder and signed off by the accounting officer. During the construction period site meetings are held by the site engineer, contractor and the municipal project manager. Signed minutes are filed in the project file (compiled by the engineer). Vendor performance management is conducted by SCM and reports are developed monthly. The Director IPD will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance (Action assist). Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                                |
| <b>System Used to plan, process &amp; report achievement</b> | IDP & SDBIP for planning. Excel and word, GIS for plotting. Action assist system for performance reporting on a quarterly basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Output Documentation</b> | Package order, progress reports, Practical Completion certificate, APR listing |
| <b>Responsible Person</b>                                    | Manager Electricity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                             |                                                                                |

|                       |                                                      |                         |  |
|-----------------------|------------------------------------------------------|-------------------------|--|
| <b>Indicator Name</b> | % of electricity network maintenance as per the plan | <b>Indicator Number</b> |  |
|-----------------------|------------------------------------------------------|-------------------------|--|

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                            |                                                                                                                    |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>Indicator Type</b>        | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Reporting Frequency</b> | Quarterly                                                                                                          |
| <b>Unit of Measurement</b>   | Percentage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Indicator Formula</b>   | Actual defects in the electricity network maintained/ the total number of defects in the electricity network x 100 |
| <b>Indicator Definition</b>  | Electricity network is an interconnected system that delivers electricity from power plant to consumers, and it consists of transformers, poles, cables, conductors, en-closures. Maintenance of electricity network refers to maintenance of defects that were identified during the inspection period. The percentage is therefore calculated based on the number of these defects that were identified in urban areas (Nqanqarhu and Ugie), excluding Tlokoeng which is serviced by Eskom.                                                                                                                                                                                                                                                                                |                            |                                                                                                                    |
| <b>Indicator Rationale</b>   | Electricity network is maintained to prevent catastrophic grid failures, offer reliable source of supply and safeguard electrical infrastructure.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                            |                                                                                                                    |
| <b>Notes on Calculation</b>  | Standalone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |                                                                                                                    |
| <b>Indicator Origin</b>      | The indicator relates to MTSF: Priority 5: Spatial integration, Human settlements and local government. It is aligned in terms of the Outcome- Improved capacity to deliver basic services, quality infrastructure and integrated public transport to increase household access to basic services. IDP & SDBIP.                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                            |                                                                                                                    |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Develop electricity network maintenance plan</li> <li>• Conduct electricity line inspections annually.</li> <li>• Allocate funding from equitable share for network maintenance.</li> <li>• Analyse the inspection findings to determine the material required and sourcing strategy</li> <li>• Initiate procurement process for acquisition of maintenance material. Initiate procurement of service providers where there are inadequate resources.</li> <li>• Issue package order to the appointed service provider in the event where a service provider was required.</li> <li>• Commence with the actual maintenance of the defects in the electricity network.</li> <li>• Fill in work order forms for work done.</li> </ul> |                            |                                                                                                                    |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                                                                  |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------------------------------------------|
|                                                              | <ul style="list-style-type: none"> <li>• Develop and submit monthly progress report to Infrastructure Planning &amp; Development portfolio committee.</li> <li>• Conduct site meetings during the construction period.</li> <li>• Develop and submit close out report at the completion stage of construction</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                             |                                                                  |
| <b>Processing Transactions &amp; Controls</b>                | <p>Materials for the required works will be procured, and the works will be undertaken by the relevant team working in each area. A monthly report will be tabled at portfolio committee and a quarterly report on maintenance activities issued for the review of the Manager Electricity. During the maintenance period site meetings are held by the contractor (where applicable) and the municipal project manager. Signed minutes are filed in the project file. Vendor performance management is conducted by SCM and reports are developed monthly. The Director IPD will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                  |
| <b>System Used to plan, process &amp; report achievement</b> | IDP & SDBIP for planning,Excel and word; GIS for plotting. Performance management system for reporting on a quarterly basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Output Documentation</b> | Inspection sheet, maintenance plan, progress report, APR listing |
| <b>Responsible Person</b>                                    | Manager Electricity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                             |                                                                  |

|                       |                                         |                            |          |
|-----------------------|-----------------------------------------|----------------------------|----------|
| <b>Indicator Name</b> | Number of electricity network upgraded. | <b>Indicator Number</b>    |          |
| <b>Indicator Type</b> | Output                                  | <b>Reporting Frequency</b> | Annually |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

| <b>Unit of Measurement</b>                    | <b>Number</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Indicator Formula</b> | <b>Sum of the total number of networks upgraded</b> |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------------------------|
| <b>Indicator Definition</b>                   | Electricity network is an interconnected system that delivers electricity from power plant to consumers, and it consists of transformers, poles, cables, conductors, en-closures. Network upgrade refers to upgrade of distribution transformers, electricity MV/LV overhead or underground conductors along with its accessories) and it is a planned refurbished/maintenance task scheduled by the municipality. This indicator measures the number of electricity networks upgraded to increase electricity network capacity and performance to comply with relevant electricity regulations and standards in these urban areas (Nqanqarhu and Ugie), excluding Tlokoeng which is serviced by Eskom.                                        |                          |                                                     |
| <b>Indicator Rationale</b>                    | Network upgrade is conducted to ensure that there is adequate electricity capacity to service designated areas. This informed either by electricity master plan as well as customer needs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                          |                                                     |
| <b>Notes on Calculation</b>                   | Standalone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                          |                                                     |
| <b>Indicator Origin</b>                       | The indicator relates to MTSF: Priority 5: Spatial integration, Human settlements and local government. It is aligned in terms of the Outcome- Improved capacity to deliver basic services, quality infrastructure and integrated public transport to increase household access to basic services. IDP & SDBIP.                                                                                                                                                                                                                                                                                                                                                                                                                                |                          |                                                     |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>• Conduct project identification and prioritization through the municipal IDP &amp; SDBIP</li> <li>• Allocate funding from equitable share for network upgrades.</li> <li>• Initiate procurement process for appointment of service providers to upgrade the network.</li> <li>• Issue package order to the appointed service provider.</li> <li>• Implement construction of the project as per specification</li> <li>• Develop and submit monthly progress report to Infrastructure Planning &amp; Development portfolio committee.</li> <li>• Conduct site meetings during the maintenance period.</li> <li>• Develop and submit close out report at the completion stage of maintenance.</li> </ul> |                          |                                                     |
| <b>Processing Transactions &amp; Controls</b> | Municipality appoints the service provider for the implementation of the identified project. Package order is issued and/or a Service Level Agreement is signed. A monthly progress report will be submitted as part of the infrastructure portfolio committee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                          |                                                     |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                             |                                                                                   |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------------------------------------------------------------|
|                                                              | <p>submissions to council. During the construction period site meetings are held by the contractor and the municipal project manager. Signed minutes are filed in the project file. Vendor performance management is conducted by SCM and reports are developed monthly. The Director IPD will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system, if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                                   |
| <b>System Used to plan, process &amp; report achievement</b> | IDP & SDBIP for planning, excel and word, GIS for plotting. Action assist system for performance reporting on a quarterly basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Output Documentation</b> | Package order, progress reports, Completion certificate, APR listing, master plan |
| <b>Responsible Person</b>                                    | Manager Electricity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                             |                                                                                   |

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                            |                                                                                         |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------------------------------------------------------------|
| <b>Indicator Name</b>       | % maintenance of public lighting.                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Indicator Number</b>    |                                                                                         |
| <b>Indicator Type</b>       | Output                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Reporting Frequency</b> | Quarterly                                                                               |
| <b>Unit of Measurement</b>  | Percentage                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator Formula</b>   | Actual public light defects maintained/ the total number of public lights defects x 100 |
| <b>Indicator Definition</b> | <p>Public lighting refers to high mast lights and streetlights. This indicator measures the number of both the high mast and streetlights that will be maintained in Tlokoeng, Nqanqarhu and Ugie towns and townships. Maintenance of public lighting refers to maintenance of defects that were identified during the inspection period. The percentage is therefore calculated based on the number of these defects that were identified.</p> |                            |                                                                                         |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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| <b>Indicator Rationale</b>                    | Public lighting is primary installed to promote safer communities, contribute towards crime prevention and to enhance night-time visibility.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Notes on Calculation</b>                   | Standalone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Indicator Origin</b>                       | The indicator relates to MTSF: Priority 5: Spatial integration, Human settlements and local government. It is aligned in terms of the Outcome- Improved capacity to deliver basic services, quality infrastructure and integrated public transport to increase household access to basic services. IDP & SDBIP.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>• Develop public lighting maintenance plan.</li> <li>• Conduct public lighting inspections monthly.</li> <li>• Allocate funding from equitable share for public lighting.</li> <li>• Analyse the inspection findings to determine the material required and sourcing strategy</li> <li>• Initiate procurement process for acquisition of maintenance material. Initiate procurement of service providers where there are inadequate resources.</li> <li>• Issue package order to the appointed service provider in the event where a service provider was required.</li> <li>• Commence with the actual maintenance of the defects in public lighting.</li> <li>• Fill in work order forms for work done.</li> <li>• Develop and submit monthly progress report to Infrastructure Planning &amp; Development portfolio committee.</li> <li>• Conduct site meetings during the maintenance period.</li> <li>• Develop and submit close out report at the completion stage of maintenance</li> </ul> |
| <b>Processing Transactions &amp; Controls</b> | Materials for the required works will be procured, and the works will be undertaken by the relevant team working in each area. A monthly report will be tabled at portfolio committee and a quarterly report on maintenance activities issued for the review of the Manager Electricity. During the maintenance period site meetings are held by the contractor (where applicable) and the municipal project manager. Signed minutes are filed in the project file. Vendor performance management is conducted by SCM and reports are developed monthly. The Director IPD will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture                                                                                                                                                                                                                                                                                                                                       |



**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                                                              | <p>their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                            |
| <b>System Used to plan, process &amp; report achievement</b> | <p>IDP &amp; SDBIP for planning, excel spreadsheet or word. GIS for plotting. Action assist system for performance reporting on a quarterly basis.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Output Documentation</b> | <p>Inspection sheet, maintenance plan, progress report</p> |
| <b>Responsible Person</b>                                    | Manager Electricity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                             |                                                            |

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| <b>Indicator Name</b>       | No. of kms of Roads Constructed (paved and unpaved)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Indicator Number</b>    |                                                    |
| <b>Indicator Type</b>       | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Reporting Frequency</b> | Quarterly                                          |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator Formula</b>   | Sum of the total number of kilometres constructed. |
| <b>Indicator Definition</b> | <p>Paved road refers to roads surfaced with hard, durable materials, most commonly asphalt, concrete or cobblestone and is designed to withstand heavy vehicles loads.</p> <p>Unpaved roads refer to roads that are not covered with paving material such as asphalt, concrete or bitumen and is mainly referred to as gravel roads.</p> <p>The overall total of roads to be constructed is 21,7kms</p> <ul style="list-style-type: none"> <li>The total Kms of paved roads is 3,4 kms (Nqanqarhu cluster phase 1 is 1,3km, upgrading of Ilisolomzi Internal Street is 1,1km, upgrading of Ugie Park street phase 3 is 1km)</li> </ul> |                            |                                                    |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                              | <ul style="list-style-type: none"> <li>Total kms for unpaved access roads is 18,3kms (Seqhobong is 3,1kms, Thutsing is 1,7kms, Marhombe is 4,8kms, St Augustine is 4,1kms, Mpokone is 2,6kms, Nxotshana is 2kms)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Indicator Rationale</b>   | To deliver basic services, quality infrastructure to communities and improve mobility                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Notes on Calculation</b>  | Cumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Indicator Origin</b>      | The indicator relates to MTSF: Priority 5: Spatial integration, Human settlements and local government. It is aligned in terms of the Outcome- Improved capacity to deliver basic services, quality infrastructure and integrated public transport to increase household access to basic services. Areas where there is a need for construction of public toilets are identified and also included in the IDP & SDBIP.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>Appoint consultants to execute the project planning, design, monitoring and close-out.</li> <li>Appoint a service provider for the construction of access roads on a framework contract over a defined period of time.</li> <li>Issue a package order for the implementation of the works</li> <li>Establish project steering committee to monitor implementation</li> <li>Develop monthly progress reports on the project and submitted to the infrastructure department by the Engineer and site meetings are also held to discuss project progress.</li> <li>Capture expenditure report on MIG MIS (the reporting system for the funder)"</li> <li>Develop and submit monthly expenditure reports to portfolio committee and COGTA</li> <li>Conduct site visits on the projects monthly to monitor progress and minutes for such visits are maintained as proof of work completed at set dates.</li> <li>Capture actual achievements as well as upload supporting evidence on the system used to manage performance at the end of each quarter.</li> <li>Issue completion certificate to certify project completion</li> <li>Enter into defects period and wait for expiration of the set defects period of 6 to 12 months.</li> <li>Inspect defects and issue end of defects certificate</li> </ul> |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                                                              | <ul style="list-style-type: none"> <li>Develop close-out report when the project is complete and retention fees are paid.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                                                                                                                    |
| <b>Processing Transactions &amp; Controls</b>                | <p>A package order is issued for the implementation of the works. Monthly progress reports on the project are made to the infrastructure department by the Engineer and site meetings are also held to discuss project progress. On a quarterly basis the infrastructure department reports to Council through the Portfolio Committee reports.</p> <p>The Director: Infrastructure Planning &amp; Development is responsible for reporting to the committee.</p> <p>Monthly expenditure reports are also captured on MIG MIS (the reporting system for the funder)”</p> <p>Each technician conducts site visits on the projects monthly to monitor progress and minutes for such visits are maintained as proof of work completed at set dates. The Director IPD will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. If the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                                                                    |
| <b>System Used to plan, process &amp; report achievement</b> | IDP & SDBIP for planning, excel spreadsheet or word, GIS for plotting. Performance management system for performance reporting on a quarterly basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Output Documentation</b> | Package Order, Progress report; competition certificate; PSC minutes; Closeout report; end of defects certificate; |
| <b>Responsible Person</b>                                    | Director: Infrastructure Planning & Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                             |                                                                                                                    |

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| <b>Indicator Name</b> | KMs of access roads maintained (surfaced and unsurfaced) | <b>Indicator Number</b>    |           |
| <b>Indicator Type</b> | Output Indicator                                         | <b>Reporting Frequency</b> | Quarterly |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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| <b>Unit of Measurement</b>   | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Indicator Formula</b> | Sum of the total number of Kilometres of unsurfaced municipal roads maintained. |
| <b>Indicator Definition</b>  | <p>Surfaced road refers to roads surfaced with hard, durable materials, most commonly asphalt, concrete or cobblestone and is designed to withstand heavy vehicles loads. Unsurfaced roads refer to roads that are not covered with paving material such as asphalt, concrete or bitumen and is mainly referred to as gravel roads. This indicator measures the number of kilometres of planned maintenance of both surfaced and unsurfaced roads excluding unplanned maintenance.</p> <p>These roads are both surfaced and unsurfaced which are in both urban and rural areas. The overall total of roads to be maintained is 101kms</p> <ul style="list-style-type: none"> <li>• 100kms of Unsurfaced roads maintenance in Wards 4, 7, 8 and 16</li> <li>• 1kms of surfaced roads maintenance in Ward 2, 3 and 9</li> </ul> |                          |                                                                                 |
| <b>Indicator Rationale</b>   | Regular maintenance of unsurfaced roads increases the safety for municipal roads users and to increase the lifespan of the municipal infrastructure. To deliver basic services, quality infrastructure to communities and improve mobility to medical and educational facilities, police stations and villages.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                          |                                                                                 |
| <b>Notes on Calculation</b>  | Accumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                          |                                                                                 |
| <b>Indicator Origin</b>      | This relates to MTSF Priority 2: Economic transformation and job creation and advances the Outcome 6- Increase access to affordable and reliable transport systems. SDG 11.2 Provide access to safe, affordable and sustainable public transport for all, improving road safety, notably by expanding public transport. SDG 11.2 Provide access to safe, affordable and sustainable public transport for all, improving road safety, notably by expanding public transport. IDP and SDBIP                                                                                                                                                                                                                                                                                                                                     |                          |                                                                                 |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Assess all the roads that are required to be maintained during the financial year</li> <li>• Develop a maintenance schedule</li> <li>• Approach and inform the ward councillor on maintenance scheduled for their ward to ensure that no deviations take place.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                          |                                                                                 |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                                                              | <ul style="list-style-type: none"> <li>Implement work according to maintenance schedule and in accordance with the standard operating procedures which indicate how the work should be implemented and the standard to be achieved.</li> <li>Develop quarterly progress report.</li> <li>Sign-off completed work by ward councillor and is reported to the portfolio committee of the department.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                             |                                                                                                                                 |
| <b>Processing Transactions &amp; Controls</b>                | <p>Quality control is confirmed by the road technician and reported to the IP&amp;D Portfolio Committee. Ward Councillor also sign-off completed work within his/her ward. The Director IPD will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. If the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                                                                                 |
| <b>System Used to plan, process &amp; report achievement</b> | IDP & SDBIP for planning, excel spreadsheet or word, GIS for plotting. Performance management system for performance reporting on a quarterly basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Output Documentation</b> | Roads Maintenance schedule, Quarterly Progress report, Maintenance acknowledgement Certificate signed by Ward CLLR, APR Listing |
| <b>Responsible Person</b>                                    | Manager: Buildings and Civil Works                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                             |                                                                                                                                 |

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| <b>Indicator Name</b>      | Number of public amenities maintained | <b>Indicator Number</b>    |                                                         |
| <b>Indicator Type</b>      | Output                                | <b>Reporting Frequency</b> | Quarterly                                               |
| <b>Unit of Measurement</b> | Number                                | <b>Indicator Formula</b>   | Sum of the total number of public amenities maintained. |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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| <b>Indicator Definition</b>  | <p>Public amenities are facilities provided by municipal council for public use such as community halls, public toilets, early childhood centres, sports field etc. They exclude facilities which are the competency of the District municipality, Provincial and National Government. Maintenance of public amenities refers to maintenance of defects that were identified during the inspection period. This financial year, the public amenities that will be maintained are:</p> <ul style="list-style-type: none"> <li>• Upgrading of Ugie Landfill site access control</li> <li>• Fencing of Tlokoeng Landfill Site</li> <li>• Vehicle Testing Station (VTS)</li> </ul>                                                                                                                                                                                                                               |
| <b>Indicator Rationale</b>   | Regular maintenance of public amenities is conducted to provide basic services to communities, protect the environment, enjoy the right to dignity and to increase the lifespan of the municipal infrastructure.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Notes on Calculation</b>  | Cumulative indicator, i.e. the reported figure in a given quarter should be a year-to-date figure for the financial year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Indicator Origin</b>      | The indicator relates to MTSF: Priority 5: Spatial integration, Human settlements and local government. It is aligned in terms of the Outcome 6- Improved capacity to deliver basic services, quality infrastructure and integrated public transport to increase household access to basic services. IDP & SDBIP.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Assess and quantify defects of all public amenities targeted for maintenance.</li> <li>• Develop public amenities maintenance plan</li> <li>• Allocate funding from equitable share for public amenities.</li> <li>• Initiate procurement process for acquisition of maintenance material. Initiate procurement of service providers where there are inadequate resources.</li> <li>• Issue package order to the appointed service provider in the event where a service provider is required.</li> <li>• Commence with the actual maintenance of the defects.</li> <li>• Fill in work order forms for work done.</li> <li>• Conduct site meetings during the maintenance period.</li> <li>• Develop and submit monthly progress reports to relevant authorities.</li> <li>• Develop and submit close out report at the completion stage of maintenance.</li> </ul> |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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| <b>Processing Transactions &amp; Controls</b>                | Materials for the required works will be procured and the works will be undertaken by the relevant team working in each area. During the maintenance period site meetings are held by the contractor (where applicable) and the municipal project manager. Signed minutes are filed in the project file. Vendor performance management is conducted by SCM where a service provider is involved and reports are developed monthly. The Director IPD will review reports prepared for quarterly performance reporting and portfolio committee. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&PMS unit will reject it on the system. If the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis. |                             |                                                                                             |
| <b>System Used to plan, process &amp; report achievement</b> | IDP & SDBIP for planning, excel spreadsheet or word, GIS for plotting. Performance management system for performance reporting on a quarterly basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Output Documentation</b> | Packaged Order; Quarterly Progress Report; Practical Completion Certificate (construction); |
| <b>Responsible Person</b>                                    | Director Infrastructure Planning and Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                             |                                                                                             |

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| <b>Indicator Name</b>       | Number of work opportunities created through EPWP                                                                                                                                                                                                      | <b>Indicator Number</b>    |                                                        |
| <b>Indicator Type</b>       | Output                                                                                                                                                                                                                                                 | <b>Reporting Frequency</b> | Quarterly                                              |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                 | <b>Indicator Formula</b>   | Sum of the total number of work opportunities created. |
| <b>Indicator Definition</b> | This indicator refers to The Expanded Public Works Programme (EPWP) which is a South African Government initiated programme aimed at creating work opportunities implemented by all spheres of government, across four (4) defined sectors, namely the |                            |                                                        |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                                               | Infrastructure, Social, Environment and Culture sectors. Work opportunities are defined as paid work for an individual on an EPWP project for any period of time. The same person can be employed on different projects, and each period of employment will be counted as a work opportunity.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Indicator Rationale</b>                    | EPWP is aimed at alleviating poverty and reducing unemployment by providing temporary work opportunities and skills training to the most disadvantaged and under-skilled members of society.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Notes on Calculation</b>                   | Accumulative indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Indicator Origin</b>                       | The indicator relates to MTSF Priority 2: Economic Transformation and Job Creation. Outcome 4 - More decent jobs created and sustained with youth, women and persons with disabilities prioritised.<br>IDP<br>SDBIP - It contributes directly to the indicator "Number of work opportunities created through EPWP"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>• Identify the number of work opportunities to be created per project.</li> <li>• Facilitate recruitment process</li> <li>• Monitor compliance of service provider with health and safety requirements which include the provision of personal protective equipment and entry medicals, etc.</li> <li>• Monitor payment of EPWP workers</li> <li>• Coordinate the provision of accredited training for EPWP workers</li> <li>• Report work opportunities created into the EPWP system and meetings</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Processing Transactions &amp; Controls</b> | EPWP contracts between EPWP worker and the contractor; payment template; data capturing on EPWP Reporting System; EPWP Regional Steering Committee reporting on a monthly basis; and Provincial Steering Committees for reporting on a quarterly basis. The Director will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis. |



**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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| <b>System Used to plan, process &amp; report achievement</b> | IDP and SDBIP for planning, MS Word, MS Excel, EPWP Reporting System and Action Assist PMS System for reporting. | <b>Output Documentation</b> | EPWP Report with APR Listing; Contracts |
| <b>Responsible Person</b>                                    | Director Infrastructure Planning and Development                                                                 |                             |                                         |

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| <b>Indicator Name</b>       | Number of SMMEs awarded sub-contracting work                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Indicator Number</b>    |                                  |
| <b>Indicator Type</b>       | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Reporting Frequency</b> | Quarterly                        |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Indicator Formula</b>   | Sum of the total number of SMMEs |
| <b>Indicator Definition</b> | <p>The number of SMMEs benefitting from municipal infrastructure programmes rolled out directly or in partnership with other stakeholders, within the municipal area. Infrastructure programmes can include: fencing, roads construction, building construction or electricity in any of the registered CIDB categories such as SQ, EP, EB, GB, CE etc. SMME stands for small, medium and micro-enterprises. These enterprises must be formally registered, VAT and non-VAT registered organisations. Small to medium-sized businesses typically employ over a hundred people and are comparable to the small- and medium-sized enterprises (SME) segment found in developed countries. Micro-enterprises, on the other hand, typically encompass survivalist self-employed persons from the poorest layers of the population. This measures any enterprise which has been subcontracted work in any infrastructure project. This indicator monitors the number of SMMEs benefitting from municipal infrastructure programmes rolled out directly or in partnership with other stakeholders.</p> |                            |                                  |
| <b>Indicator Rationale</b>  | To develop and capacitate local emerging SMMEs to qualify for upgrading of higher CIDB grading in order to be competitive broader construction industry.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                            |                                  |
| <b>Notes on Calculation</b> | Cumulative indicator, i.e. the reported figure in a given quarter should be a year-to-date figure for the financial year. Calculation should be taken so as to avoid double-counting appointments that may have been active across multiple quarters.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                            |                                  |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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| <b>Indicator Origin</b>                                      | CoGTA Back 2 Basics. The indicator relates to MTSF Priority 2: Economic Transformation and Job Creation. It aligns in terms of the Outcome- More decent jobs created and sustained with youth, women and persons with disabilities prioritised. It contributes directly to the indicator "Number of work opportunities reported through other public employment programmes". Formerly indicator GG6.12 in the previous iterations of Circular No. 88. IDP and SDBIP.                                                                                                                                                                                                                                                                                                                                |                             |                                                                    |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Set aside budget</li> <li>• Formulate panel for specified grade of CIDB</li> <li>• Appoint panel of qualifying SMMEs</li> <li>• Advertise work packages to the appointed panel of SMMEs</li> <li>• Evaluate and appoint</li> <li>• Assign qualifying SMME to the projects</li> <li>• Monitor and facilitate payment of completed work by SMME to completion.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                    |                             |                                                                    |
| <b>Processing Transactions &amp; Controls</b>                | The Director IPD will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis. |                             |                                                                    |
| <b>System Used to plan, process &amp; report achievement</b> | IDP and SDBIP for planning, MS Word, MS Excel, PMS System                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Output Documentation</b> | Appointment letter, adverts, package order, completion certificate |
| <b>Responsible Person</b>                                    | Director Infrastructure Planning and Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                             |                                                                    |

|                       |                                            |                         |  |
|-----------------------|--------------------------------------------|-------------------------|--|
| <b>Indicator Name</b> | % Expenditure on all infrastructure grants | <b>Indicator Number</b> |  |
|-----------------------|--------------------------------------------|-------------------------|--|

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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| Indicator Type                                               | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                          | Reporting Frequency         | Quarterly                                                                               |
| Unit of Measurement                                          | Percentage                                                                                                                                                                                                                                                                                                                                                                                                                                                | Indicator Formula           | Expenditure incurred against all infrastructure grants / total grant allocations) * 100 |
| <b>Indicator Definition</b>                                  | It is the percentage of expenditure incurred in all Infrastructure grants received from different funders in a particular financial year. These grants are conditional grants.                                                                                                                                                                                                                                                                            |                             |                                                                                         |
| <b>Indicator Rationale</b>                                   | The main purpose of grants is to benefit poor communities and to improve basic services. Allocated budget to the Municipality must be fully spent by the end of the financial and the municipality has to comply with grant conditions.                                                                                                                                                                                                                   |                             |                                                                                         |
| <b>Notes on Calculation</b>                                  | Last value                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                                                                         |
| <b>Indicator Origin</b>                                      | Grant allocations are stipulated in the DORA and funding confirmation letters issued by funders                                                                                                                                                                                                                                                                                                                                                           |                             |                                                                                         |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Grant application (Drafting of Business Plans)</li> <li>• Development of Grant Implementation Plan</li> <li>• Development of project cashflow projects</li> <li>• Monitoring of projects expenditure against approved budget</li> <li>• Processing of payment certificates</li> <li>• Verification of correct attachment on payment certificates</li> <li>• Develop Grant report with recommendations</li> </ul> |                             |                                                                                         |
| <b>Processing Transactions &amp; Controls</b>                | Payments certificate processing, Cash flow management and grant budget management.                                                                                                                                                                                                                                                                                                                                                                        |                             |                                                                                         |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, MIG – MIS System; PMS System                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Output Documentation</b> | Expenditure Reports with relevant evidence                                              |
| <b>Responsible Person</b>                                    | Finance Manager: Projects                                                                                                                                                                                                                                                                                                                                                                                                                                 |                             |                                                                                         |

## 7.2 Community Services

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |                                                           |
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| <b>Indicator Name</b>       | Number of environmental and public safety awareness campaigns conducted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Indicator Number</b>    |                                                           |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Reporting Frequency</b> | Quarterly                                                 |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Indicator Formula</b>   | Sum of the total number of awareness campaigns conducted. |
| <b>Indicator Definition</b> | <p>This indicator refers to awareness campaigns that will be conducted by the department, such as Arbor Month, Waste and environment, fire and disaster and road safety awareness campaign. Each awareness campaign is conducted and calculated per area. The said awareness campaigns are:</p> <ol style="list-style-type: none"> <li>1. <b>Arbor Month Celebrations</b> – the event is celebrated annually in September, where the aim to educate communities on the importance and preservation of trees. The importance of greening and beautification is underpinned through the different themes as well as partnerships forged by different spheres of government through donation of trees for greening and ensuring the environmental message is communicated successfully.</li> <li>2. <b>Waste and environment campaigns</b> – the campaign's objective is to educate residents, commercial properties, schools and communities on proper waste and environmental management as well outlining responsibilities by the municipality and the public at large.</li> <li>3. <b>Fire and Disaster campaigns:</b> the campaigns on fire services are conducted to educate residents, businesses, schools, motorists and communities on fire safety, risk reduction and mitigation measures in a case of a fire incident. The same principle applies for disaster management campaigns w.r.t safety precautions to be adhered to in the event of a disaster.</li> <li>4. <b>Road safety campaigns:</b> road safety campaigns are conducted during Easter and Festive seasons annually, where the department through the Public Safety Section conduct joint campaigns with SAPS, Provincial Traffic, DoT (Road Safety) and EMS. The aim of the campaigns is to educate motorists on the rules of the road in terms of the National Road Traffic Act 93 of 1996. The campaign also looks into issues of un-road worthy vehicles, issuing of traffic fines and reduction of motor vehicle accidents.</li> </ol> |                            |                                                           |
| <b>Indicator Rationale</b>  | The rationale behind conducting education awareness campaigns stems from the mandate / obligation of all spheres of government w.r.t provision of services as categorised in the Constitution of the Republic of South Africa, 1996, The Municipal Systems Act 32 of 2000. The                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                            |                                                           |

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|                                                              | <p>services rendered by spheres of government require transparency, access to information and public participation or involvement in decision making.</p> <p>The department of Community Services as part of rendering services is mandated to provide basic services and promote healthy environment through awareness campaigns.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                             |                                                                           |
| <b>Notes on Calculation</b>                                  | The achievement is accumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                                                           |
| <b>Indicator Origin</b>                                      | <p>This indicator originates from the</p> <ul style="list-style-type: none"> <li>• Constitution of the Republic of South Africa,1996</li> <li>• National Environmental Management Waste Act, Act 59 of 2008</li> <li>• Waste Management Regulations and Norms and Standards</li> <li>• National Road Traffic Act 93 of 1996</li> <li>• Disaster Management Act 57 of 2002</li> <li>• National Veld and Forest Fire Act 101 of 1998</li> <li>• Fire Brigade Act 99 of 1987</li> <li>• SDBIP</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                             |                                                                           |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Develop awareness plan / schedule</li> <li>• Draft invitations to stakeholders</li> <li>• Joint plenary meetings</li> <li>• Procure catering, promotional material etc</li> <li>• Conduct awareness campaigns</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                             |                                                                           |
| <b>Processing Transactions &amp; Controls</b>                | <p>A quarterly report is developed and submitted to Portfolio Committee. Signed minutes are filed in the project file. Vendor performance management is conducted by SCM and reports are developed monthly. The Director will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                           |
| <b>System Used to plan, process &amp; report achievement</b> | IDP and SDBIP for planning, MS Word for development of awareness plan / schedule and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Output Documentation</b> | Awareness plan/schedule, minutes, Report on awareness campaigns conducted |

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|                           | report and PMS System for reporting |  |  |
| <b>Responsible Person</b> | Director: Community Services        |  |  |

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| <b>Indicator Name</b>                         | Number of roadblocks conducted                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Indicator Number</b>    |                                                   |
| <b>Indicator Type</b>                         | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Reporting Frequency</b> | Quarterly                                         |
| <b>Unit of Measurement</b>                    | Number                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator Formula</b>   | Sum of the total number of road blocks conducted. |
| <b>Indicator Definition</b>                   | This indicator refers to roadblocks which are conducted on a quarterly basis in all three towns – Nqanqarhu; Tlokoeng & Ugie. A roadblock is a designated check point managed by Law Enforcement such as SAPS, Provincial and Local Traffic officers to control and inspect traffic, apprehend suspects, or enforce laws (i.e. stop and check, serving of warrants of arrest and fitness of drivers and all other traffic related matters.) |                            |                                                   |
| <b>Indicator Rationale</b>                    | The department of Community Services is mandated amongst others with public safety activities which includes conducting of roadblocks for enforcement and compliance.<br><br>The rationale behind conducting roadblocks is to ensure compliance with the requirements of the National Road Traffic Act 93 of 1996 as well as manage road users / motorists i.t.o reduction of motor vehicle accidents and prosecution of transgressors.     |                            |                                                   |
| <b>Notes on Calculation</b>                   | The achievement is accumulative                                                                                                                                                                                                                                                                                                                                                                                                             |                            |                                                   |
| <b>Indicator Origin</b>                       | This indicator originates from the <ul style="list-style-type: none"> <li>• Constitution of the Republic of South Africa,1996</li> <li>• National Road Traffic Act 93 of 1996</li> <li>• Criminal Procedures Act 57 of 1977</li> <li>• SDBIP</li> </ul>                                                                                                                                                                                     |                            |                                                   |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>• Develop roadblock plan / schedule</li> <li>• Joint plenary meetings with other stakeholders</li> <li>• Invite relevant stakeholders</li> <li>• Procure promotional material via specification</li> <li>• Conduct roadblocks</li> </ul>                                                                                                                                                             |                            |                                                   |
| <b>Processing Transactions &amp; Controls</b> | A quarterly report is developed and submitted to Portfolio Committee. Signed minutes are filed in the project file. Vendor performance management is conducted by SCM and reports are developed monthly. The Director will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as                                                                |                            |                                                   |

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|                                                              | well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis. |                             |                                                                  |
| <b>System Used to plan, process &amp; report achievement</b> | IDP and SDBIP for planning, MS Word for development of roadblock itinerary and report and PMS System for reporting.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Output Documentation</b> | Roadblock plan/schedule, minutes, Report on roadblocks conducted |
| <b>Responsible Person</b>                                    | Director: Community Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                             |                                                                  |

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| <b>Indicator Name</b>       | Number of joint public safety operations conducted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Indicator Number</b>    |                                                                           |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Reporting Frequency</b> | Quarterly                                                                 |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator Formula</b>   | Sum of the total number of community public safety initiatives conducted. |
| <b>Indicator Definition</b> | This indicator refers to joint operations which are conducted in partnership with SAPS, Home Affairs, SARS, Environmental Health Practitioners (EHPs), Provincial and Local Law Enforcement Officers to monitor food control, immigration checks, compliance with building regulations and other health and safety irregularities identified within the local businesses. The joint operations will be conducted on a quarterly basis for all three towns – Nqanqarhu; Tlokoeng & Ugie to create a unified, multi-layered response to complex community issues that a single department cannot solve alone. |                            |                                                                           |
| <b>Indicator Rationale</b>  | The department of Community Services is mandated to conduct public safety operations to address the community public safety initiatives. The rationale behind the indicator is to ensure public compliance and improvement of the quality of services rendered to the ELM's communities. The purpose of conducting food premises joint operations is to protect                                                                                                                                                                                                                                             |                            |                                                                           |

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|                                         | public health by ensuring that food businesses comply with health, hygiene, and safety regulations through a collaborative, multi-agency approach. Joint operations provide shared situational work force via multiple collaborative platforms to reflect a common operating picture to achieve one goal, e.g immediate closure, seizure of goods by removing illegal or unsafe food products and issuing of compliance notices so that the owners to rectify hygiene or structural issues.                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Notes on Calculation</b>             | The achievement is accumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Indicator Origin</b>                 | <p>This indicator originates from the:</p> <ul style="list-style-type: none"> <li>• Constitution of the Republic of South Africa, 108 of 1996</li> <li>• Occupational health and safety Act of 85 of 1993</li> <li>• Criminal Procedures Act 51 of 1977</li> <li>• Liquor Act</li> <li>• Health Act</li> <li>• Immigration Act</li> <li>• SDBIP</li> <li>• Fire Brigade Act 99 of 1987</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Inputs and Activities</b>            | <ul style="list-style-type: none"> <li>• Develop joint operation plan / schedule</li> <li>• Joint plenary meetings with other stakeholders</li> <li>• Invite relevant stakeholders</li> <li>• Conduct joint operations</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Processing Transactions Controls</b> | <p>A quarterly report is developed and submitted to Portfolio Committee. Signed minutes are filed in the project file. The Director will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. If the information uploaded is valid, it will be approved. The system also produces a departmental assurance report. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |



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| <b>System Used to plan, process &amp; report achievement</b> | IDP and SDBIP for planning, MS Word and PMS System for reporting. | <b>Output Documentation</b> | Joint operation plan/schedule, minutes, Report on joint operation conducted |
| <b>Responsible Person</b>                                    | Director: Community Services                                      |                             |                                                                             |

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| <b>Indicator Name</b>       | Number of areas receiving refuse collection for households and commercial properties                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Indicator Number</b>    |                                                                      |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Reporting Frequency</b> | Quarterly                                                            |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Indicator Formula</b>   | Sum of the total number of areas where municipality collects refuse. |
| <b>Indicator Definition</b> | This indicator refers to households and commercial properties receiving basic standard of service for refuse collection and this service is received through weekly collection of refuse. Some households especially in the township establishments receive refuse collection service through central refuse bins designated in specific areas. Municipal waste includes waste originating from households, commerce and trade, small businesses, office buildings and institutions in Tlokoeng, Nqanqarhu, Ugie towns and townships excluding rural areas and informal settlements. It also includes bulky waste and waste from selected municipal services, however, excludes waste from municipal sewage network and treatment, municipal construction and demolition waste. |                            |                                                                      |
| <b>Indicator Rationale</b>  | Refuse collection is one of the core services that local government provides and is a key element in both creating decent living conditions and maintaining a healthy environment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                            |                                                                      |
| <b>Notes on Calculation</b> | The achievement is standalone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |                                                                      |
| <b>Indicator Origin</b>     | This indicator originates from the <ul style="list-style-type: none"> <li>• national general key performance indicators</li> <li>• Constitution of the Republic of South Africa, 1996</li> <li>• National Environmental Management: Waste Act</li> <li>• Waste Management Regulations and Norms &amp; Standards</li> <li>• IDP</li> <li>• SDBIP</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                      |                            |                                                                      |

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| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Develop weekly schedule for refuse collection</li> <li>• Collect refuse</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                                                             |
| <b>Processing Transactions &amp; Controls</b>                | <p>A quarterly report is developed and submitted to Portfolio Committee. The Director will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. If the information uploaded is valid, it will be approved. The system also produces a departmental assurance report. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                             |
| <b>System Used to plan, process &amp; report achievement</b> | IDP, SDBIP & Business plan for planning;<br>MS Word for development of report;<br>Refuse collection and PMS System for reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Output Documentation</b> | Weekly Refuse Schedule; Refuse Collection Report quarterly; |
| <b>Responsible Person</b>                                    | Director: Community Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                                             |

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| <b>Indicator Name</b>       | Number of work opportunities created through EPWP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Indicator Number</b>    |                                                        |
| <b>Indicator Type</b>       | Output                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Reporting Frequency</b> | Quarterly                                              |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator Formula</b>   | Sum of the total number of work opportunities created. |
| <b>Indicator Definition</b> | <p>This indicator refers to The Expanded Public Works Programme (EPWP) which is a South African Government initiated programme aimed at creating work opportunities implemented by all spheres of government, across four (4) defined sectors, namely the Infrastructure, Social, Environment and Culture sectors. Work opportunities are defined as paid work for an individual on an EPWP project for any period of time. The same person can be employed on different projects, and each period of employment will be counted as a work opportunity.</p> |                            |                                                        |

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| <b>Indicator Rationale</b>                                   | EPWP is aimed at alleviating poverty and reducing unemployment by providing temporary work opportunities and skills training to the most disadvantaged and under-skilled members of society.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                             |                                         |
| <b>Notes on Calculation</b>                                  | Accumulative indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                                         |
| <b>Indicator Origin</b>                                      | <p>The indicator relates to MTSF Priority 2: Economic Transformation and Job Creation. Outcome 4 - More decent jobs created and sustained with youth, women and persons with disabilities prioritised.</p> <p>IDP</p> <p>SDBIP - It contributes directly to the indicator "Number of work opportunities created through EPWP"</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                         |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Identify the number of work opportunities to be created per project.</li> <li>• Facilitate recruitment process</li> <li>• Monitor compliance of service provider with health and safety requirements which include the provision of personal protective equipment and entry medicals, etc.</li> <li>• Monitor payment of EPWP workers</li> <li>• Coordinate the provision of accredited training for EPWP workers</li> <li>• Report work opportunities created into the EPWP system and meetings</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                             |                                         |
| <b>Processing Transactions &amp; Controls</b>                | <p>EPWP contracts between EPWP workers and the contractor; payment template; data capturing on EPWP Reporting System; EPWP Regional Steering Committee reporting monthly; and Provincial Steering Committees for reporting on a quarterly basis. The Director will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. If the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                         |
| <b>System Used to plan, process &amp; report achievement</b> | IDP, SDBIP for planning, MS Word, MS Excel, EPWP Reporting System and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Output Documentation</b> | EPWP Report with APR Listing; Contracts |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                           |                                         |  |  |
|---------------------------|-----------------------------------------|--|--|
|                           | Action Assist PMS System for reporting. |  |  |
| <b>Responsible Person</b> | Director Community Services             |  |  |

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |                                                                                                       |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------|
| <b>Indicator Name</b>                         | Rand value of revenue generated                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Indicator Number</b>    |                                                                                                       |
| <b>Indicator Type</b>                         | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Reporting Frequency</b> | Quarterly                                                                                             |
| <b>Unit of Measurement</b>                    | Rand value                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator Formula</b>   | Sum of the total amount of revenues generated from vehicle's registration and licensing (rand value). |
| <b>Indicator Definition</b>                   | This indicator refers to collection of revenue that is collected through vehicle registration and licensing from two DLTCs in Tlokoeng and Nqanqarhu.                                                                                                                                                                                                                                                                                                                                              |                            |                                                                                                       |
| <b>Indicator Rationale</b>                    | The rationale behind the indicator is revenue enhancement and improving the quality of services rendered to the ELM's communities.                                                                                                                                                                                                                                                                                                                                                                 |                            |                                                                                                       |
| <b>Notes on Calculation</b>                   | The achievement is accumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |                                                                                                       |
| <b>Indicator Origin</b>                       | This indicator originates from the <ul style="list-style-type: none"> <li>• Constitution of the Republic of South Africa, 108 of 1996</li> <li>• National Road Traffic Act 93 of 1996</li> <li>• Criminal Procedures Act 57 of 1977</li> <li>• IDP</li> <li>• SDBIP</li> </ul>                                                                                                                                                                                                                     |                            |                                                                                                       |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>• Schedule of dates for new driver's license &amp; learners' applications</li> <li>• Applications for licenses &amp; Professional Driving Permit (PrDP) renewals</li> <li>• Driver's license testing activities conducted</li> <li>• Issuing of new driver's licenses and PrDP renewals</li> <li>• Revenue generation from applications processed</li> <li>• Registration and licencing of motor vehicles</li> <li>• PMS assurance of the report</li> </ul> |                            |                                                                                                       |
| <b>Processing Transactions &amp; Controls</b> | Drop box for safe keeping of cash monies from transactions. Separate segments / votes for allocation of revenue generated from drivers' licenses & learners. Reconciliation of the receipts generated by the drop box vs monies received. A quarterly report is developed and submitted to Portfolio Committee. The Director will review reports prepared for quarterly performance                                                                                                                |                            |                                                                                                       |

## **SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                                                              | <p>reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system, if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                                                                   |
| <b>System Used to plan, process &amp; report achievement</b> | IDP, SDBIP, MS Word for development of specification and report and PMS System for reporting.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Output Documentation</b> | Registers for drivers' licenses, PrDPs and learners issued. Revenue generation Report with RD321 and RD323 report |
| <b>Responsible Person</b>                                    | Director: Community Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                             |                                                                                                                   |

### **7.3 Planning and Economic Development**

|                       |                                                       |                         |  |
|-----------------------|-------------------------------------------------------|-------------------------|--|
| <b>Indicator Name</b> | Number of rural tourism awareness campaigns conducted | <b>Indicator Number</b> |  |
|-----------------------|-------------------------------------------------------|-------------------------|--|

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                            |                                                                  |
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| <b>Indicator Type</b>                         | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Reporting Frequency</b> | Quarterly                                                        |
| <b>Unit of Measurement</b>                    | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Indicator Formula</b>   | Sum of the total number of tourism awareness campaigns conducted |
| <b>Indicator Definition</b>                   | Tourism awareness campaigns will be targeting tourism attraction assets in the rural areas and will include protection of assets, identification of rural tourism attraction, establishment of visitor information centres and community tourism organisation. This indicator will be implemented in partnership with Tour guides.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                            |                                                                  |
| <b>Indicator Rationale</b>                    | The program is meant to empower the rural people about tourism and the usefulness of the natural assets and how communities can benefit out of them.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                            |                                                                  |
| <b>Notes on Calculation</b>                   | Cumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                            |                                                                  |
| <b>Indicator Origin</b>                       | Tourism whitepaper, IDP, SDBIP, LED Strategy, and Tourism Plan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                            |                                                                  |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>• Appoint tour guides every three years in all three towns</li> <li>• Review tour guides agreements annually</li> <li>• Tour guides identify areas and locations</li> <li>• Develop implementation plan annually</li> <li>• Tour guides submit monthly reports</li> <li>• Process monthly payments for tour guides</li> <li>• Formulate consolidated quarterly report</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |                                                                  |
| <b>Processing Transactions &amp; Controls</b> | <p>Municipality appoints tour guides and a Service Level Agreement is signed. A monthly progress reports from tour guides are submitted to Director Planning and Economic Development for review and approval. Consolidated quarterly reports will be submitted as part of the Planning and Economic Development portfolio committee submissions to council. Tour guides performance is reviewed annually as a basis of signing of SLA. The Director P&amp;ED will review consolidated reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                            |                                                                  |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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| <b>System Used to plan, process &amp; report achievement</b> | IDP and SDBIP for planning; MS Word and PowerPoint processing; and PMS System for reporting | <b>Output Documentation</b> | Service level agreements, Tourism plan, Reports for awareness campaigns, attendance registers, |
| <b>Responsible Person</b>                                    | Director Planning and Economic Development                                                  |                             |                                                                                                |

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| <b>Indicator Name</b>                         | Number of destination marketing initiatives promoted                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Indicator Number</b>    |                                                              |
| <b>Indicator Type</b>                         | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Reporting Frequency</b> | Bi annually                                                  |
| <b>Unit of Measurement</b>                    | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Indicator Formula</b>   | Sum of the total number of destination marketing initiatives |
| <b>Indicator Definition</b>                   | Destination marketing entails the promotion of a location to attract domestic and international tourists as well as investors to the Elundini area as a preferred destination of choice thereby driving local economic growth. Tourists destinations initiatives will be focusing on Tourism month celebration and Tourism Indaba Exhibition. This indicator measures the number of destination marketing initiatives promoted.                                                                                                                                         |                            |                                                              |
| <b>Indicator Rationale</b>                    | Marketing of Elundini as a tourism destination to enhance economic development.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                            |                                                              |
| <b>Notes on Calculation</b>                   | Cumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                            |                                                              |
| <b>Indicator Origin</b>                       | Tourism whitepaper, IDP, SDBIP, LED Strategy, Tourism sector plan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |                                                              |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>• Create concept document for tourism month</li> <li>• Send invitation to other stakeholders</li> <li>• Procure promotional material and professional services for tourism month and tourism indaba exhibition</li> <li>• Host tourism month celebration and attend tourism indaba exhibition</li> <li>• Evaluate projects performance</li> <li>• Formulate close out report</li> </ul>                                                                                                                                          |                            |                                                              |
| <b>Processing Transactions &amp; Controls</b> | Municipality signs Service Level Agreements with appointed service providers to deliver goods and services. Quarterly reports will be submitted as part of the Planning and Economic Development portfolio committee submissions to council. The Director P&ED will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&PMS unit will then access the |                            |                                                              |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis. |                             |                                                                                                               |
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP for planning; MS Word and PowerPoint processing; and PMS System for reporting                                                                                                                                                                                                                                                                                                                                                                                       | <b>Output Documentation</b> | Service level agreements, Close out report, Quarterly Reports on marketing initiatives, attendance registers, |
| <b>Responsible Person</b>                                    | Director Planning and Economic Development                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                                                                                               |

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| <b>Indicator Name</b>        | % compliant businesses licenses issued                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Indicator Number</b>    |                                                                                                     |
| <b>Indicator Type</b>        | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Reporting Frequency</b> | Quarterly                                                                                           |
| <b>Unit of Measurement</b>   | Percentage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Indicator Formula</b>   | Total number of business license applications issued/Total number of business licenses receivedX100 |
| <b>Indicator Definition</b>  | Measures the percentage of business licence applications that have been approved and issued to businesses that comply with the requirements of the Business Act, 1991, municipal by-laws, and all other applicable sector-specific legislation within the Elundini Local Municipality area of jurisdiction. The total number of business licenses issued exclude rejected applications due to incomplete information by the applicant. Rejected applications will be treated as new applications upon re submission. |                            |                                                                                                     |
| <b>Indicator Rationale</b>   | To measure the municipality's effectiveness in ensuring that business licences are issued only to businesses that meet all statutory and regulatory compliance requirements                                                                                                                                                                                                                                                                                                                                          |                            |                                                                                                     |
| <b>Notes on Calculation</b>  | Standalone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                            |                                                                                                     |
| <b>Indicator Origin</b>      | Business Act 1991, IDP, SDBIP, LED Strategy,                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                            |                                                                                                     |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Receive and review applications</li> <li>• Applicants pay application fee</li> <li>• Circulate successfully processed application to relevant departments</li> <li>• Review comments from the relevant departments</li> <li>• Process successfully reviewed applications</li> </ul>                                                                                                                                                                                         |                            |                                                                                                     |



## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | <ul style="list-style-type: none"> <li>• Refer back non-compliant applications to allow applicant to correct identified errors</li> <li>• Strike off referred back applications from the application register</li> <li>• Submit to Accounting Officer for approval</li> <li>• Issue approved licences</li> <li>• Keep record of successful applicants</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                             |                                                                                                                               |
| <b>Processing Transactions &amp; Controls</b>                | <p>Applications are submitted to LED unit and are circulated to relevant departments (Planning and Land Use Management, BTO, Public Safety and Building&amp; Human Settlement) for comments. LED unit submits applications to the Accounting Officer for approval. Quarterly reports will be submitted as part of the Planning and Economic Development portfolio committee submissions to council. The Director P&amp;ED will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                                                                               |
| <b>System Used to plan, process &amp; report achievement</b> | IDP and SDBIP for planning; MS Word and PowerPoint processing; and PMS System for reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Output Documentation</b> | LED unit application forms, Proof of payment from Finance, Detailed Report on issued business licences signed by the Director |
| <b>Responsible Person</b>                                    | Director Planning and Economic Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                             |                                                                                                                               |

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| <b>Indicator Name</b>       | Number of street trading facilities maintained                                                                                                                                             | <b>Indicator Number</b>    |                                                             |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                           | <b>Reporting Frequency</b> | Annually                                                    |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                     | <b>Indicator Formula</b>   | Sum of total number of street trading facilities maintained |
| <b>Indicator Definition</b> | Street trading facilities refer to the designated areas, physical stands, and municipal infrastructure (like stalls, kiosks, or demarcated sidewalk spaces) allocated by local governments |                            |                                                             |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | to vendors for the informal selling of goods or services. This indicator measures the maintenance of street trading facilities. The municipality has a total of 69 street trading facilities (Nqanqarhu 24, Ugie 24 and Tlokoeng 21). For this financial year 12 facilities will be maintained (painting and minor repairs).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                             |                                                                                     |
| <b>Indicator Rationale</b>                                   | Street trading facilities are maintained to ensure continuous trading of street traders, to promote hygiene and town aesthetics.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                             |                                                                                     |
| <b>Notes on Calculation</b>                                  | Standalone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                                                                     |
| <b>Indicator Origin</b>                                      | IDP, SDBIP, LED Strategy, Street trading allocation policy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                                                                     |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>Procure maintenance material</li> <li>Internal EPWP workers undertake the maintenance duties</li> <li>Monitor work done</li> <li>Formulate report</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                                                                                     |
| <b>Processing Transactions &amp; Controls</b>                | <p>The department develops a specification and submits to finance for procurement processes. After the material is received, the internal EPWP workers resumed maintenance duties. The department monitors the work done and formulates a report. Annual report will be submitted as part of the Planning and Economic Development portfolio committee submissions to council. The Director P&amp;ED will review reports prepared for performance reporting. At the end of that quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                                     |
| <b>System Used to plan, process &amp; report achievement</b> | IDP and SDBIP for planning; MS Word and PowerPoint processing; and PMS System for reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Output Documentation</b> | Report<br>Before and after pictures of all the street trading facilities maintained |
| <b>Responsible Person</b>                                    | Director Planning and Economic Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                                                                     |

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| <b>Indicator Name</b>       | Number of Agro Industrial Park Projects implemented                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator Number</b>    |                                                                  |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Reporting Frequency</b> | Quarterly                                                        |
| <b>Unit of Measurement</b>  | Number of milestones                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator Formula</b>   | Sum of total number of Agro Industrial Park Projects implemented |
| <b>Indicator Definition</b> | <p>Agro Industrial Park refers to a specialized, geographically demarcated hub that brings together agricultural producers, processors and manufacturers. By pooling infrastructure, logistics and resources in one location, these parks connect rural smallholder farmers to commercial supply chain. Types of enterprises envisaged in the park are grain storage and handling, milling, feed mill, grain oil crushing plant, Agricultural input distribution, meat processing, timber processing,</p> |                            |                                                                  |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                              | <p>renewable energy, medicinal mushrooms, wool hub, potatoes processing, automotive workshop, Industrial Hemp processing and Bio Refinery.</p> <p>Agro Industrial Park will focus on two projects the current financial year, namely Agro Industrial Park Down/upstream opportunities and Agro Industrial Park Beef Farmers Support.</p> <p><b>Agro Industrial Park Down/upstream opportunities</b></p> <p>Upstream focuses on raw farm production and inputs, while downstream focuses on value added manufacturing, branding and distribution. Envisaged upstream opportunities are guaranteed offtake &amp; processing, shared infrastructure &amp; input subsidies, input reduction &amp; training, co-ownership and equity models.</p> <p>Envisaged downstream opportunities are conversion of raw commodities into shelf ready products, developing consumer facing brands, designing appealing packaging and targeting niche health-conscious markets.</p> <p><b>Agro Industrial Park Beef Farmers Support</b></p> <p>Beef farmers support aims to transform subsistence cattle farming into a profitable commercial enterprise by providing essential infrastructure and market access. The municipality will be conducting trainings for smallholder farmers on grain production and meat production.</p> <p>This indicator measures support and opportunities created for smallholder farmers.</p> |
| <b>Indicator Rationale</b>   | <p>Agro Industrial Parks are crucial for economic development, particularly in emerging economies where agricultural sectors can be heavily fragmented markets. To assist smallholder farmers to transition to commercial scale, secure better prices and establish sustainable rural economies.</p> <p>Improved local GDP Contribution through primary and secondary production.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Notes on Calculation</b>  | Cumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Indicator Origin</b>      | IDP, SDBIP, Master plan, implementation plan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Inputs and Activities</b> | <p><b>Agro Industrial Park Down/upstream opportunities</b></p> <ul style="list-style-type: none"> <li>Conduct trainings/workshops to empower smallholder farmers</li> </ul> <p><b>Agro Industrial Park Beef Farmers Support</b></p> <ul style="list-style-type: none"> <li>Conduct trainings/workshops to empower beef farmers</li> <li>Presentation of the implementation plan to the stakeholders</li> <li>Identification of the projects to be implemented sequentially</li> <li>Engagement with the stakeholders on the project</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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| <b>Processing Transactions &amp; Controls</b>                | The department monitors the work done and formulates a report. Annual report will be submitted as part of the Planning and Economic Development portfolio committee submissions to council. The Director P&ED will review reports prepared for performance reporting. At the end of that quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&PMS unit will reject it on the system. If the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis. |                             |                                                                             |
| <b>System Used to plan, process &amp; report achievement</b> | IDP and SDBIP for planning; MS Word and PowerPoint processing; and PMS System for reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Output Documentation</b> | <ul style="list-style-type: none"> <li>Reports on the milestones</li> </ul> |
| <b>Responsible Person</b>                                    | Director Planning and Economic Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                                                                             |

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| <b>Indicator Name</b>       | Number of Planning and Land-use Management projects implemented                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator Number</b>    |                                                                   |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Reporting Frequency</b> | Annually                                                          |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Indicator Formula</b>   | Sum of total number of Planning and Land-use projects implemented |
| <b>Indicator Definition</b> | <p><b>Spatial Development Framework reviewed</b></p> <p>It is a strategic, long-term spatial plan that guides a municipality's physical development, infrastructure investment and land-use management. It visually translates and gives physical form to the economic, social and environmental goals of a municipality's broader IDP.</p> <p><b>Supplementary valuation Roll Produced</b></p> <p>An official legal document used to update the primary General Valuation roll during a financial year. It captures only properties whose value, categorization or status has physically changed in the interim.</p> |                            |                                                                   |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                              | This indicator measures assessment of property's market value, management of zoning and re zoning, infrastructure development and spatial transformation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Indicator Rationale</b>   | <p>Spatial development framework is reviewed to guide the physical growth of Elundini region ensuring that land use, infrastructure and environmental protection align with economic and social development goals.</p> <p>Supplementary valuation roll is conducted to bridge the gap between general valuation by updating the municipality's property database, ensures fairness by capturing physical property changes, rectifying administrative errors and adjusting values to keep the rate base equitable and up to date.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Notes on Calculation</b>  | Standalone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Indicator Origin</b>      | IDP, SDBIP, LED strategy and property plan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Inputs and Activities</b> | <p><b>Spatial Development Framework reviewed</b></p> <ul style="list-style-type: none"> <li>• Establish the scope, timelines, methodology and legal compliance with SPLUMA</li> <li>• Assess existing conditions, socio economic trends and infrastructural capacities</li> <li>• Update baseline data</li> <li>• Engage communities, traditional authorities to identify spatial needs.</li> <li>• Develop strategies for land use, environmental protection, transport corridors and economic hubs.</li> <li>• Develop frameworks to monitor progress and align capital budgets with the proposed spatial outcomes.</li> <li>• Present revised spatial development framework to the municipal council for final adoption together with the IDP.</li> </ul> <p><b>Supplementary valuation Roll Produced</b></p> <ul style="list-style-type: none"> <li>• Compile and collect data</li> <li>• Appoint municipal property valuer to update the roll</li> <li>• Release draft roll and open it for public inspection (30 to 60 days)</li> <li>• Issue and receive objection forms to unsatisfied by property owners/rate payers within 30 days</li> <li>• Review objections and provide outcome to property owners/rate payers</li> <li>• Receive appeals from unsatisfied by property owners/rate payers</li> <li>• Make adjustment or additions of valuation roll appeals outcome in the next supplementary valuation roll</li> </ul> |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------------------------------------|
|                                                              | <ul style="list-style-type: none"> <li>• Submit final valuation roll for approval</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                             |                                             |
| <b>Processing Transactions &amp; Controls</b>                | <p>Submit valuation roll to Accounting Officer for certification, Planning and Economic Development portfolio committee for consideration and submission to council for approval. The Director P&amp;ED will review reports prepared for performance reporting. At the end of that quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                             |
| <b>System Used to plan, process &amp; report achievement</b> | IDP and SDBIP for planning; MS Word and PowerPoint processing; and PMS System for reporting, GIS for mapping                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Output Documentation</b> | Valuation Roll Report, Valuation Roll, SDF, |
| <b>Responsible Person</b>                                    | Director Planning and Economic Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                             |                                             |

## 7.4 Corporate Services

|                                                              |                                                                                                                                                                                                                                                                                                                                                                                          |                             |                                                                                                             |
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| <b>Indicator Name</b>                                        | Percentage functionality of local labour forum and its committees                                                                                                                                                                                                                                                                                                                        | <b>Indicator Number</b>     |                                                                                                             |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                                                                                                                                                                                                                                                         | <b>Reporting Frequency</b>  | Quarterly                                                                                                   |
| <b>Unit of Measurement</b>                                   | Percentage                                                                                                                                                                                                                                                                                                                                                                               | <b>Indicator Formula</b>    | Total number of meetings held divide by total number of meetings planned X 100                              |
| <b>Indicator Definition</b>                                  | The indicator includes convening of Local Labour Forum and its sub committees such as Training and Development, Wellness Committees and Occupational Health and Safety. Quarterly committee meetings will minimise disputes within the municipality, creating a platform for consultation on issues affecting employees. It excludes disciplinary hearing sessions.                      |                             |                                                                                                             |
| <b>Indicator Rationale</b>                                   | This indicator is created to encourage engagements with employee representatives / trade unions within the municipality to promote harmony within the municipality and to maintain labour peace.                                                                                                                                                                                         |                             |                                                                                                             |
| <b>Notes on Calculation</b>                                  | The achievement is a standalone                                                                                                                                                                                                                                                                                                                                                          |                             |                                                                                                             |
| <b>Indicator Origin</b>                                      | IDP, SDBIP, Labour relations Act, SALGBC Collective Agreements, Basic conditions of employment act, Occupational Health and Safety Act, Skills Development Act, Staff Regulations, Municipal Systems Act and Municipal Policies.                                                                                                                                                         |                             |                                                                                                             |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Developing the Council Calendar (Q4)</li> <li>• Issue notice, agendas</li> <li>• Convene LLF meetings</li> <li>• Convene training and development committee meetings</li> <li>• Convene Wellness committee meetings</li> <li>• Convene Occupational health and safety committee meetings</li> <li>• Attendance registers and minutes</li> </ul> |                             |                                                                                                             |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>• Securing of the venue for meetings</li> <li>• Terms of reference</li> <li>• Quarterly reports</li> <li>• Sitting of LLF &amp; Sub Committee meetings</li> </ul>                                                                                                                                                                                 |                             |                                                                                                             |
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP for planning, MS Word for development of reports, minute taking, PMS System for reporting                                                                                                                                                                                                                                                                                          | <b>Output Documentation</b> | Agenda pack to the LLF and its sub - committees, Portfolio Committee reports, Minutes, attendance registers |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|---------------------------|------------------------------|
| <b>Responsible Person</b> | Director: Corporate Services |
|---------------------------|------------------------------|

To ensure compliance with legislation (Top layer)

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                            |                                                           |
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| <b>Indicator Name</b>        | Number of legislative compliance reports submitted to relevant public bodies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator Number</b>    |                                                           |
| <b>Indicator Type</b>        | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Reporting Frequency</b> | Quarterly                                                 |
| <b>Unit of Measurement</b>   | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Indicator Formula</b>   | Sum of the total number of legislative compliance reports |
| <b>Indicator Definition</b>  | Employment Equity Report (EE – Department of Labour), Workplace Skills Plan (WSP – LGSETA) and Return of Earnings (Department of Labour) are developed annually and submitted for compliance purposes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                                                           |
| <b>Indicator Rationale</b>   | The indicator seeks to ensure compliance with the employment laws governing the sector while ensuring a fair discrimination in the recruitment and employment, capacitation of Councillors and employees to improve productivity and work performance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                                                           |
| <b>Notes on Calculation</b>  | The achievement is accumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                            |                                                           |
| <b>Indicator Origin</b>      | IDP, Employment Equity Act, SDBIP, Skills Development Act, COIDA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                            |                                                           |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Employment Equity – Q3 <ul style="list-style-type: none"> <li>• Conduct &amp; complete desktop review of municipal workforce.</li> <li>• Present Draft EE plan and report to Training &amp; Development Committee.</li> <li>• Electronically submit signed EE report and plan to Department of Employment &amp; Labour.</li> </ul> </li> <li>• Workplace Skills Plan – Q4 <ul style="list-style-type: none"> <li>• Source employee personal development plans from performance agreements and source training needs for lower-level employees from respective departments.</li> <li>• Consult Departments on identified training needs</li> <li>• Table training needs report to Training &amp; Development Committee for prioritisation</li> <li>• Capture training needs on WSP template and submit to LGSETA</li> </ul> </li> <li>• Return of Earnings – Q4 <ul style="list-style-type: none"> <li>• Capture workforce information on Department of Employment &amp; Labour system (DoL)</li> <li>• Consult Budget &amp; Treasury Office for confirmation of municipal earnings</li> <li>• Upload Municipal Return of Earnings data on DoL system</li> </ul> </li> </ul> |                            |                                                           |



## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | <ul style="list-style-type: none"> <li>Submit invoice to finance department.</li> </ul>                                                                                                                                                                                                         |                             |                                                                                                                                                                                     |
| <b>Processing Transactions &amp; Controls</b>                | Data capturing, data analysis, table Employment Equity plans and reports to training EE committee.                                                                                                                                                                                              |                             |                                                                                                                                                                                     |
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP; municipal staff establishment for planning, MS Excel for the development of staff establishment and EE analysis; MS Word for development of report; and PMS System for reporting. DoL systems for reporting for submission of municipal information. LGSETA System for submission of WSP | <b>Output Documentation</b> | <ul style="list-style-type: none"> <li>Employment equity report</li> <li>WSP Authorisation form</li> <li>Workforce analysis report</li> <li>Confirmation of submissions.</li> </ul> |
| <b>Responsible Person</b>                                    | Director Corporate Services                                                                                                                                                                                                                                                                     |                             |                                                                                                                                                                                     |

### Capacitation of Workforce, Councillors and the unemployed strategy (Lower layer)

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                            |                                                                                         |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------------------------------------------------------------|
| <b>Indicator Name</b>        | Percentage implementation of the annual training plan                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Indicator Number</b>    |                                                                                         |
| <b>Indicator Type</b>        | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Reporting Frequency</b> | Quarterly                                                                               |
| <b>Unit of Measurement</b>   | Percentage                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Indicator Formula</b>   | Total number of trainings implemented divide by total number of planned trainings X 100 |
| <b>Indicator Definition</b>  | The implementation of the training plan to capacitate municipal employees and Councillors.                                                                                                                                                                                                                                                                                                                                                                                |                            |                                                                                         |
| <b>Indicator Rationale</b>   | The indicator seeks to ensure the capacitation of employees and councillors to improve workforce.                                                                                                                                                                                                                                                                                                                                                                         |                            |                                                                                         |
| <b>Notes on Calculation</b>  | Last value                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                            |                                                                                         |
| <b>Indicator Origin</b>      | IDP, Employment Equity Act, SDBIP, Skills Development Act                                                                                                                                                                                                                                                                                                                                                                                                                 |                            |                                                                                         |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>Developing training implementation plan for the financial year.</li> <li>Creating requisitions for trainings on financial systems.</li> <li>Developing and circulation training memorandums to affected stakeholders.</li> <li>Preparing and circulating attendance registers</li> <li>Sourcing and submitting training invoices to Finance Department.</li> <li>Developing and submitting training expenditure report.</li> </ul> |                            |                                                                                         |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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| <b>Processing Transactions &amp; Controls</b>                | Data capturing, data analysis, interacting with internal and external stakeholders, creating registers and training expenditure reports.                                                                                                                  |                             |                                                                                                                                     |
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP; municipal staff establishment for planning, MS Excel for the development of staff establishment and training analysis; MS Word for developing memorandums and reports; and PMS System for reporting and email to interact with training providers. | <b>Output Documentation</b> | <ul style="list-style-type: none"> <li>• Annual Training Plan</li> <li>• Training report</li> <li>• Attendance registers</li> </ul> |
| <b>Responsible Person</b>                                    | Director Corporate Services                                                                                                                                                                                                                               |                             |                                                                                                                                     |

### Organisational Structure review (Lower layer)

|                              |                                                                                                                                                                                                                                                                                                                                                    |                            |                                                               |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------------------------------------------|
| <b>Indicator Name</b>        | Number of organizational structures reviewed                                                                                                                                                                                                                                                                                                       | <b>Indicator Number</b>    |                                                               |
| <b>Indicator Type</b>        | Output Indicator                                                                                                                                                                                                                                                                                                                                   | <b>Reporting Frequency</b> | Annually                                                      |
| <b>Unit of Measurement</b>   | Number                                                                                                                                                                                                                                                                                                                                             | <b>Indicator Formula</b>   | Sum of the total number of organisational structures reviewed |
| <b>Indicator Definition</b>  | This indicator measures the number of organisational structures reviewed and adopted per financial year.                                                                                                                                                                                                                                           |                            |                                                               |
| <b>Indicator Rationale</b>   | To ensure that legislative prescripts are complied with and the process to review the organogram is outlined. The municipality must ensure availability of resources to execute the IDP, mainly the organisational structure.                                                                                                                      |                            |                                                               |
| <b>Notes on Calculation</b>  | Accumulative                                                                                                                                                                                                                                                                                                                                       |                            |                                                               |
| <b>Indicator Origin</b>      | RSA Constitution, Municipal Systems Act; IDP; SDBIP; Municipal Staff Regulations of 2021; Main Collective Agreement                                                                                                                                                                                                                                |                            |                                                               |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Source inputs into the organisational structure from municipal departments.</li> <li>• Consolidate inputs, analyse and prepare a draft organisational structure.</li> <li>• Prepare item to Council for adoption.</li> <li>• Submit report and organisational structure to CoGTA for comments.</li> </ul> |                            |                                                               |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>• Departmental consultation</li> <li>• Draft organisational structure</li> <li>• Organisational structure report</li> <li>• Council resolution</li> </ul> |                             |                                                                                                          |
| <b>System Used to plan, process &amp; report achievement</b> | IDP; SDBIP; Visio for the development of the organogram, MS Word for development of report; and PMS System for reporting                                                                         | <b>Output Documentation</b> | organisational structure report and municipal organogram, Attendance registers for consultation sessions |
| <b>Responsible Person</b>                                    | Director: Corporate Services                                                                                                                                                                     |                             |                                                                                                          |

### Organisational Structure review (Lower layer)

|                              |                                                                                                                                                                                                                                                                                                                                          |                            |                                                                                                                      |
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| <b>Indicator Name</b>        | Number of organizational structures subjected to consultation                                                                                                                                                                                                                                                                            | <b>Indicator Number</b>    |                                                                                                                      |
| <b>Indicator Type</b>        | Output Indicator                                                                                                                                                                                                                                                                                                                         | <b>Reporting Frequency</b> | Quarterly                                                                                                            |
| <b>Unit of Measurement</b>   | Number                                                                                                                                                                                                                                                                                                                                   | <b>Indicator Formula</b>   | Sum of the total number of organisational structures subjected to management and local labour forum for consultation |
| <b>Indicator Definition</b>  | This indicator measures the number of organisational structures reviewed and submitted management and local labour forum for consultation per financial year.                                                                                                                                                                            |                            |                                                                                                                      |
| <b>Indicator Rationale</b>   | To ensure that legislative prescripts are complied with and the internal stakeholders are consulted. The municipality must ensure availability of resources to execute the IDP, mainly the organisational structure.                                                                                                                     |                            |                                                                                                                      |
| <b>Notes on Calculation</b>  | Accumulative                                                                                                                                                                                                                                                                                                                             |                            |                                                                                                                      |
| <b>Indicator Origin</b>      | RSA Constitution, Municipal Systems Act; IDP; SDBIP; Municipal Staff Regulations of 2021; Main Collective Agreement                                                                                                                                                                                                                      |                            |                                                                                                                      |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Source inputs into the organisational structure from municipal departments.</li> <li>• Consolidate inputs, analyse and prepare a draft organisational structure.</li> <li>• Prepare item for consultation in the municipality and subsequently to management and local labour forum.</li> </ul> |                            |                                                                                                                      |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                                                              | <ul style="list-style-type: none"> <li>• Submit report and organisational structure to Head of Department.</li> </ul>                                                                            |                             |                                                                                                          |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>• Departmental consultation</li> <li>• Draft organisational structure</li> <li>• Organisational structure report</li> <li>• Council resolution</li> </ul> |                             |                                                                                                          |
| <b>System Used to plan, process &amp; report achievement</b> | IDP; SDBIP; Visio for the development of the organogram, MS Word for development of report; and PMS System for reporting                                                                         | <b>Output Documentation</b> | organisational structure report and municipal organogram, Attendance registers for consultation sessions |
| <b>Responsible Person</b>                                    | Director: Corporate Services                                                                                                                                                                     |                             |                                                                                                          |

Healthy & Motivate workforce strategy (Lower layer)

|                                               |                                                                                                                                                                                                                                           |                            |                                                                                           |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------|
| <b>Indicator Name</b>                         | % of implementation of wellness strategy implementation plan                                                                                                                                                                              | <b>Indicator Number</b>    |                                                                                           |
| <b>Indicator Type</b>                         | Output Indicator                                                                                                                                                                                                                          | <b>Reporting Frequency</b> | Quarterly                                                                                 |
| <b>Unit of Measurement</b>                    | Percentage                                                                                                                                                                                                                                | <b>Indicator Formula</b>   | Total number of achieved wellness activities divided by planned wellness activities X 100 |
| <b>Indicator definition</b>                   | This indicator measures the number of programmes to be implemented on employee wellness plan.                                                                                                                                             |                            |                                                                                           |
| <b>Indicator Rationale</b>                    | To ensure that legislative prescripts are complied with and employee wellness is incorporated as part of institutional culture for improved organizational performance.                                                                   |                            |                                                                                           |
| <b>Notes on Calculation</b>                   | Stand alone                                                                                                                                                                                                                               |                            |                                                                                           |
| <b>Indicator Origin</b>                       | IDP; Municipal Systems Act; SDBIP, EAP strategy and plan                                                                                                                                                                                  |                            |                                                                                           |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>• Submitting wellness plan to wellness committee for prioritization of activities for the financial year.</li> <li>• Implementing the Wellness plan approved by the Head of Department.</li> </ul> |                            |                                                                                           |
| <b>Processing Transactions &amp; Controls</b> | <ul style="list-style-type: none"> <li>• EAP Plan</li> <li>• Committee reports</li> </ul>                                                                                                                                                 |                            |                                                                                           |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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| <b>System Used to plan, process &amp; report achievement</b> | SDBIP for planning; MS Word for development of report; and PMS System for reporting | <b>Output Documentation</b> | EAP Plan, reports, invitations and/or memorandums and attendance registers |
| <b>Responsible Person</b>                                    | Director Corporate Services                                                         |                             |                                                                            |

### Occupation Health and Safety Strategy (Lower layer)

|                                                              |                                                                                                                                                                                                                                                                             |                             |                                                                                                 |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------------------------------------------------------------------------|
| <b>Indicator Name</b>                                        | % of implementation of OHS strategy                                                                                                                                                                                                                                         | <b>Indicator Number</b>     |                                                                                                 |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                                                                                                                                            | <b>Reporting Frequency</b>  | Quarterly                                                                                       |
| <b>Unit of Measurement</b>                                   | Percentage                                                                                                                                                                                                                                                                  | <b>Indicator Formula</b>    | Total number of OHS activities achieved divided by the total number of activities planned X 100 |
| <b>Indicator Definition</b>                                  | This indicator measures the number of programmes to be implemented on OHS plan.                                                                                                                                                                                             |                             |                                                                                                 |
| <b>Indicator Rationale</b>                                   | To ensure that legislative prescripts are complied with and Occupational health & safety is incorporated as part of institutional culture for improved organizational performance.                                                                                          |                             |                                                                                                 |
| <b>Notes on Calculation</b>                                  | Stand alone                                                                                                                                                                                                                                                                 |                             |                                                                                                 |
| <b>Indicator Origin</b>                                      | IDP; Municipal Systems Act; SDBIP, OHS Strategy                                                                                                                                                                                                                             |                             |                                                                                                 |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>Submitting OHS strategy and plan to committee for prioritization of activities for the financial year.</li> <li>Implement OHS plan approved by the Head of Department</li> <li>Monitor OHS Compliance in the municipality</li> </ul> |                             |                                                                                                 |
| <b>Processing Transactions &amp; Controls</b>                | Indicate factors of potential hazard in the municipality and municipal facilities, facilitate the resolution of all health and safety factors identified through consulting relevant municipal departments. Draft a report to OHS committee.                                |                             |                                                                                                 |
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP planning; MS Word for development of report; and PMS System for reporting.                                                                                                                                                                                            | <b>Output Documentation</b> | OHS strategy, OHS Plan, OHS Reports, memorandums and attendance registers.                      |
| <b>Responsible Person</b>                                    | Director: Corporate Services.                                                                                                                                                                                                                                               |                             |                                                                                                 |

### HR Policy (Lower layer)

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |                                                                                    |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------------------|
| <b>Indicator Name</b>                         | Number of draft HR policies developed and subjected to internal consultation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Indicator Number</b>    |                                                                                    |
| <b>Indicator Type</b>                         | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Reporting Frequency</b> | Quarterly                                                                          |
| <b>Unit of Measurement</b>                    | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Indicator Formula</b>   | Sum of HR policies submitted to Management and local labour forum for consultation |
| <b>Indicator definition</b>                   | This indicator measures the number of developed/reviewed policies governing human resources and employee relations tabled to the local labour forum for consultation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                            |                                                                                    |
| <b>Indicator Rationale</b>                    | To ensure clearly governed employee relations, standardised systems and procedures applied in a fair manner.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            |                                                                                    |
| <b>Notes on Calculation</b>                   | Accumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            |                                                                                    |
| <b>Indicator Origin</b>                       | Municipal Systems Act; IDP; SDBIP; Labour Relations Act; Basic Conditions of employment; Main Collective Agreement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |                                                                                    |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>Analysing below listed HR policies in line with legislation and related amendments i.e. <ol style="list-style-type: none"> <li>Acting allowance</li> <li>Bereavement</li> <li>Cellphone Allowance</li> <li>Conditions of Employment</li> <li>Employee Assistance</li> <li>HIV and AIDS</li> <li>Induction and Code of Conduct</li> <li>Job Evaluation</li> <li>Leave Management</li> <li>Occupational Health and Safety</li> <li>Overtime and Emergency work</li> <li>Performance Management</li> <li>Recruitment, Selection and Probation</li> <li>S&amp;T Policy</li> <li>Sexual and Racial Harassment</li> <li>Staff Movement</li> <li>Training and Development</li> </ol> </li> <li>Consult internal stakeholders to solicit inputs to policies.</li> <li>Consolidate inputs and develop draft policies.</li> <li>Table draft HR policy to local labour forum for consultation.</li> </ul> |                            |                                                                                    |
| <b>Processing Transactions &amp; Controls</b> | Memos/email for policy review<br><br>Draft policies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |                                                                                    |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                                                              |                                                                                     |                             |                                                                                                  |
|--------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------------------------------|
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP; MS Word for development of policies and report; and PMS System for reporting | <b>Output Documentation</b> | Attendance registers for consultative session, reviewed HR Policies and HR policy review report. |
| <b>Responsible Person</b>                                    | Director: Corporate Services                                                        |                             |                                                                                                  |

### INFORMATION COMMUNICATION & TECHNOLOGY

Number of ICT projects implemented (Lower layer)

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                              |                            |                                                                                                                                                                    |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Indicator Name</b>                         | Number of ICT projects implemented                                                                                                                                                                                                                                                                                                                                                                           | <b>Indicator Number</b>    |                                                                                                                                                                    |
| <b>Indicator Type</b>                         | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                             | <b>Reporting Frequency</b> | Quarterly                                                                                                                                                          |
| <b>Unit of Measurement</b>                    | Number                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator Formula</b>   | Number of ICT projects implemented.<br>1. Upgrade to Cat6<br>2. Cloud-based Solution<br>3. Remote Backups<br>4. ICT Security Applications<br>5. ICT Asset Register |
| <b>Indicator Definition</b>                   | <ul style="list-style-type: none"> <li>The number of municipal offices connected to municipal systems.</li> <li>The number systems accessible through cloud solution.</li> <li>The percent of offsite backups to ensure data protection and business continuity.</li> <li>Ensuring that all computers have security systems installed.</li> <li>Management of ICT assets.</li> </ul>                         |                            |                                                                                                                                                                    |
| <b>Indicator Rationale</b>                    | <ul style="list-style-type: none"> <li>To ensure safeguarding of municipal data.</li> <li>The indicator measures access to municipal systems anywhere at any time.</li> <li>The indicator provides monitoring of ongoing remote backups on municipal systems.</li> <li>Monitoring and management of ICT assets be it Hardware or Software.</li> </ul>                                                        |                            |                                                                                                                                                                    |
| <b>Notes on Calculation</b>                   | Accumulative                                                                                                                                                                                                                                                                                                                                                                                                 |                            |                                                                                                                                                                    |
| <b>Indicator Origin</b>                       | <ul style="list-style-type: none"> <li>Approved IDP</li> <li>ICT Asset management policy</li> <li>ICT Disaster recovery plan</li> <li>Approved ICT Systems master plan</li> </ul>                                                                                                                                                                                                                            |                            |                                                                                                                                                                    |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>Monitor backup power supply to keep the server room running.</li> <li>Procurement of ICT equipment</li> <li>Physically verifying all ICT assets</li> <li>Invite all ICT users to a policy workshop.</li> <li>Install and monitor Security applications to user's computers.</li> <li>Migration of the existing system from the Server room to cloud based.</li> </ul> |                            |                                                                                                                                                                    |
| <b>Processing Transactions &amp; Controls</b> | <ul style="list-style-type: none"> <li>Conduct daily monitoring for successful backups.</li> <li>Pay license fees whenever they become due.</li> <li>Ensuring that all computers are connected to the internet and servers to receive daily updates.</li> <li>Issue distribution form when releasing a new computer to a user.</li> </ul>                                                                    |                            |                                                                                                                                                                    |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                                                              |                                                                                                                                                           |                             |                                                                                                                                                                                                                                    |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                              | <ul style="list-style-type: none"> <li>• Use of transfer forms when reallocating a used computer.</li> <li>• Dispose ICT assets after 3 years.</li> </ul> |                             |                                                                                                                                                                                                                                    |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, PMS                                                                                                                                    | <b>Output Documentation</b> | <ul style="list-style-type: none"> <li>• Project Closeout report.</li> <li>• Report on offsite backups</li> <li>• ICT Asset register</li> <li>• Report on Security Systems</li> <li>• Report on network upgrade to Cat6</li> </ul> |
| <b>Responsible Person</b>                                    | Director: Corporate Services                                                                                                                              |                             |                                                                                                                                                                                                                                    |

Number of draft ICT policies/plans/procedure manuals reviewed (Lower layer)

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            |                                                                   |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------|
| <b>Indicator Name</b>                         | Number of draft ICT policies/plans/procedure manuals reviewed                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Indicator Number</b>    |                                                                   |
| <b>Indicator Type</b>                         | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Reporting Frequency</b> | Quarterly                                                         |
| <b>Unit of Measurement</b>                    | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Indicator Formula</b>   | Total number of ICT policies/plans and procedure manuals reviewed |
| <b>Indicator Definition</b>                   | Development and monitoring implementation of ICT governance.                                                                                                                                                                                                                                                                                                                                                                                                                             |                            |                                                                   |
| <b>Indicator Rationale</b>                    | Ensure compliance with relevant legislative frameworks                                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |                                                                   |
| <b>Notes on Calculation</b>                   | Accumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                            |                                                                   |
| <b>Indicator Origin</b>                       | <ul style="list-style-type: none"> <li>• Approved IDP</li> <li>• ICT Asset management policy</li> <li>• ICT Disaster recovery plan</li> <li>• Approved ICT Systems master plan</li> </ul>                                                                                                                                                                                                                                                                                                |                            |                                                                   |
| <b>Inputs and Activities</b>                  | Reviewing ICT policies/plans and procedure manuals i.e. <ol style="list-style-type: none"> <li>1. Acceptable use Policy</li> <li>2. Access control Policy</li> <li>3. ICT Charter Policy</li> <li>4. ICT Software Policy</li> <li>5. ICT Strategy Policy</li> <li>6. Incident Management Policy</li> <li>7. Information Security Policy</li> <li>8. Network Policy</li> <li>9. Physical Security and Environmental Controls Policy</li> <li>10. Internet and Email use Policy</li> </ol> |                            |                                                                   |
| <b>Processing Transactions &amp; Controls</b> | Monitoring Municipal compliance with relevant legislative frameworks.                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |                                                                   |



## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                                                              |                              |                             |                                                   |
|--------------------------------------------------------------|------------------------------|-----------------------------|---------------------------------------------------|
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, PMS       | <b>Output Documentation</b> | Reviewed ICT Policies/Plans and Procedure Manuals |
| <b>Responsible Person</b>                                    | Director: Corporate Services |                             |                                                   |

### ADMINISTRATION & COUNCIL SUPPORT SERVICES

% Functionality of Council and its Committees (Lower Layer)

|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                             |                                                                                                        |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------|
| <b>Indicator Name</b>                                        | % Functionality of Council and its committees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Indicator Number</b>     |                                                                                                        |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Reporting Frequency</b>  | Quarterly                                                                                              |
| <b>Unit of Measurement</b>                                   | Percent                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Indicator Formula</b>    | Total number of meetings achieved divided by total number of meetings planned multiply by 100          |
| <b>Indicator Definition</b>                                  | The indicator measures the functionality of council and its committees which includes the sitting of Council, EXCO and Portfolio Committees. The facilitation of resolutions taken by the Council to ensure implementation thereof. The functionality includes the Council and section 80 committees and excludes section 79 committees.                                                                                                                                                                                                         |                             |                                                                                                        |
| <b>Indicator Rationale</b>                                   | The indicator promotes good governance and oversight of the council.                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                                                                                                        |
| <b>Notes on Calculation</b>                                  | Stand alone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                             |                                                                                                        |
| <b>Indicator Origin</b>                                      | Systems Act 32 of 2000, Municipal Structures Act 117 of 1998, MFMA, Standing Rules and Orders of Council                                                                                                                                                                                                                                                                                                                                                                                                                                         |                             |                                                                                                        |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Develop the council calendar for approval by council</li> <li>• Facilitate the compilation of the agenda items for council and its committee meetings (Council, Exco and s80 committees)</li> <li>• Coordinate the sitting of all section 80 committees</li> <li>• Coordinate the sitting of EXCO</li> <li>• Coordinate the sitting of Council</li> <li>• Circulate the EXCO and Council resolution registers for implementation by directorates</li> <li>• Tracking resolutions implemented</li> </ul> |                             |                                                                                                        |
| <b>Processing Transactions &amp; Controls</b>                | Notices signed-off by Political Heads, MM and Directors, Agenda processing, Minutes compilation, attendance registers, development of resolutions registers<br>Provision of secretariat services<br>Report on the functionality of Council and its Committees                                                                                                                                                                                                                                                                                    |                             |                                                                                                        |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, Outlook; IMIS, PMS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Output Documentation</b> | 1. Approved council calendar<br>2. Signed Agendas<br>3. Minutes of meetings<br>4. Resolution registers |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                           |                              |  |                                                           |
|---------------------------|------------------------------|--|-----------------------------------------------------------|
|                           |                              |  | 5. Reports on functionality of council and its committees |
| <b>Responsible Person</b> | Director: Corporate Services |  |                                                           |

Number of activities Performed around Electronic Document and Records Management System  
(Lower Layer)

|                                                              |                                                                                                                                                                                                    |                             |                                                                                                                                         |
|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| <b>Indicator Name</b>                                        | Number of draft document management policies/ plans reviewed                                                                                                                                       | <b>Indicator Number</b>     |                                                                                                                                         |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                                                                   | <b>Reporting Frequency</b>  | Quarterly                                                                                                                               |
| <b>Unit of Measurement</b>                                   | Number                                                                                                                                                                                             | <b>Indicator Formula</b>    | Total number of document management policies reviewed                                                                                   |
| <b>Indicator Definition</b>                                  | This indicator measures the number of developed/reviewed records and document management systems as tools for sound document management.                                                           |                             |                                                                                                                                         |
| <b>Indicator Rationale</b>                                   | To ensure sound document management within the municipality. To monitor the efficiency and effectiveness of document and records within the municipality in alignment with legislative prescripts. |                             |                                                                                                                                         |
| <b>Notes on Calculation</b>                                  | Accumulative                                                                                                                                                                                       |                             |                                                                                                                                         |
| <b>Indicator Origin</b>                                      | NARSSA, EC-Provincial Archives and Records Services Act, POPIA,                                                                                                                                    |                             |                                                                                                                                         |
| <b>Inputs and Activities</b>                                 | Review the following policies:<br>1. Registry Procedure Manual<br>2. File Plan<br>3. Records Management Policy                                                                                     |                             |                                                                                                                                         |
| <b>Processing Transactions &amp; Controls</b>                | Review draft Registry Procedure Manual, File Plan, Records Management Policy                                                                                                                       |                             |                                                                                                                                         |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, Outlook; EDRMS, IMIS                                                                                                                                                                      | <b>Output Documentation</b> | <ul style="list-style-type: none"> <li>• Registry Procedure Manual</li> <li>• File Plan</li> <li>• Records Management Policy</li> </ul> |
| <b>Responsible Person</b>                                    | Director: Corporate Services                                                                                                                                                                       |                             |                                                                                                                                         |

Number of Reports on Security Services Functionality (Lower Layer)

|                       |                                                      |                            |           |
|-----------------------|------------------------------------------------------|----------------------------|-----------|
| <b>Indicator Name</b> | Number of Reports on Security Services Functionality | <b>Indicator Number</b>    |           |
| <b>Indicator Type</b> | Output Indicator                                     | <b>Reporting Frequency</b> | Quarterly |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                                                              |                                                                                                                             |                             |                                                                              |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------------------------------------------------------|
| <b>Unit of Measurement</b>                                   | Number                                                                                                                      | <b>Indicator Formula</b>    | Sum of the total number of security services functionality reports developed |
| <b>Indicator Definition</b>                                  | The indicator measures the functionality of the services provided around the municipality.                                  |                             |                                                                              |
| <b>Indicator Rationale</b>                                   | The indicator monitors the functionality of security services through reported cases and security services contracts status |                             |                                                                              |
| <b>Notes on Calculation</b>                                  | Accumulative                                                                                                                |                             |                                                                              |
| <b>Indicator Origin</b>                                      | MFMA, no. 56 of 2003 s63(1)(a)                                                                                              |                             |                                                                              |
| <b>Inputs and Activities</b>                                 | <ol style="list-style-type: none"> <li>1. Monitoring of SLA</li> <li>2. Confirm rendering of services</li> </ol>            |                             |                                                                              |
| <b>Processing Transactions &amp; Controls</b>                | Conduct routine security related measures within the municipality.                                                          |                             |                                                                              |
| <b>System Used to plan, process &amp; report achievement</b> | MsWord,                                                                                                                     | <b>Output Documentation</b> | Security Services Report                                                     |
| <b>Responsible Person</b>                                    | Director: Corporate Services                                                                                                |                             |                                                                              |

### DEPARTMENTAL PLANS, POLICIES AND PROCEDURE MANUALS

Number of departmental policies reviewed (Lower Layer)

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            |                                                                                            |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------------------------------------------------|
| <b>Indicator Name</b>        | Number of departmental policies reviewed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator Number</b>    |                                                                                            |
| <b>Indicator Type</b>        | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Reporting Frequency</b> | Quarterly                                                                                  |
| <b>Unit of Measurement</b>   | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Indicator Formula</b>   | Sum of departmental plan, policies and procedure manuals submitted to council for approval |
| <b>Indicator definition</b>  | This indicator measures the number of plan, policies and procedure manuals reviewed governing Corporate Services and Municipal operations tabled to Council for approval.                                                                                                                                                                                                                                                                                                                                                                                                                                                |                            |                                                                                            |
| <b>Indicator Rationale</b>   | To ensure clearly governed Municipal operations, standardised systems and procedures applied in a fair manner.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                            |                                                                                            |
| <b>Notes on Calculation</b>  | Stand Alone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                            |                                                                                            |
| <b>Indicator Origin</b>      | Municipal Systems Act; IDP; SDBIP; Labour Relations Act; Basic Conditions of employment; Main Collective Agreement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |                                                                                            |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Analysis of existing municipal plans, policies and procedure manuals in line with legislation and related amendments</li> <li>• Table draft plans, policies and procedure manuals to Council for approval. i.e <ol style="list-style-type: none"> <li>1. Registry Procedure Manual</li> <li>2. File Plan</li> <li>3. Records Management Policy</li> <li>4. Acceptable use Policy</li> <li>5. Access control Policy</li> <li>6. ICT Charter Policy</li> <li>7. ICT Software Policy</li> <li>8. ICT Strategy Policy</li> <li>9. Incident Management Policy</li> </ol> </li> </ul> |                            |                                                                                            |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                             |                                                |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------------------------|
|                                                              | 10. Information Security Policy<br>11. Network Policy<br>12. Physical Security and Environmental Controls Policy<br>13. Internet and Email use Policy<br>14. Acting allowance<br>15. Bereavement<br>16. Cellphone Allowance<br>17. Conditions of Employment<br>18. Employee Assistance<br>19. HIV and AIDS<br>20. Induction and Code of Conduct<br>21. Job Evaluation<br>22. Leave Management<br>23. Occupational Health and Safety<br>24. Overtime and Emergency work<br>25. Performance Management<br>26. Recruitment, Selection and Probation<br>27. S&T Policy<br>28. Sexual and Racial Harassment<br>29. Staff Movement<br>30. Training and Development<br>31. Transport/ Travel Allowance policy |                             |                                                |
| <b>Processing Transactions &amp; Controls</b>                | Memos/email for policy review<br>Draft plans, policies and procedure manuals                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                             |                                                |
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP; MS Word for development of policies and report; and PMS System for reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Output Documentation</b> | 1. 31 listed policies and Council resolutions. |
| <b>Responsible Person</b>                                    | Director: Corporate Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                             |                                                |

## 7.5 Budget and Treasury Office

### INCOME AND EXPENDITURE

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                            |                                 |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------------|
| <b>Indicator Name</b>        | Number of indigent Households receiving Free Basic Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator Number</b>    |                                 |
| <b>Indicator Type</b>        | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Reporting Frequency</b> | Quarterly                       |
| <b>Unit of Measurement</b>   | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator Formula</b>   | Number of registered households |
| <b>Indicator Definition</b>  | <p>Free basic services are provided to indigent households. Indigent households include child-headed households earning a combined gross income that does not exceed two state pensions per month.</p> <p>The municipality provides free basic services, including 50kW of electricity, alternative energy, refuse removal according to the applicable tariff for the year, property rates according to the applicable tariff, and burial, which includes the cost of digging and preparing the grave.</p>                                                                                                                  |                            |                                 |
| <b>Indicator Rationale</b>   | <p>To ensure that households with no or lower income are not denied a reasonable service, and on the contrary, the Municipality is not financially burdened with non-payment of services. Provided that grants are received and funds are available, the indigent subsidy should remain intact.</p>                                                                                                                                                                                                                                                                                                                         |                            |                                 |
| <b>Notes on Calculation</b>  | Last value                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                            |                                 |
| <b>Indicator Origin</b>      | <p>National Indicator.</p> <p>IDP</p> <p>Income and Expenditure Unit &amp; BTO – SDBIP</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                            |                                 |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Organise registration in all wards.</li> <li>• Fill out the indigent application forms or capture them on the indigent system for each prospective indigent household applicant.</li> <li>• Analyse the information on the form to determine whether the applicant qualifies or not.</li> <li>• Submit prospective applicants to the Council for approval.</li> <li>• After Council approval, process the applications on the financial system and submit to Eskom for processing.</li> <li>• Quarterly reporting of the status quo on PMS and the portfolio committee.</li> </ul> |                            |                                 |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                                                              |                                                                                                                                                                                                                                                                            |                             |                                                                                                                                                  |
|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Processing Transactions &amp; Controls</b>                | <p>Application forms are captured on the Indigent System.</p> <p>Capture applicants on the indigent system to maintain the indigent register.</p> <p>Submit applications to the portfolio committee.</p> <p>Approval of the verified indigent register by the council.</p> |                             |                                                                                                                                                  |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Indigent Application forms; Indigent system (Indi-reg), Munsoft Financial system; PMS System, Contour for processing and reporting                                                                                                                      | <b>Output Documentation</b> | PMS report, Free Basic Services status quo report with Eskom, Contour, Munsoft, and KES attachments signed by the CFO with APR/beneficiary list. |
| <b>Responsible Person</b>                                    | Manager: Income and Expenditure                                                                                                                                                                                                                                            |                             |                                                                                                                                                  |

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                            |                                                                                                 |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------|
| <b>Indicator Name</b>        | Average Number of days taken to pay Creditors                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Indicator Number</b>    |                                                                                                 |
| <b>Indicator Type</b>        | Output indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Reporting Frequency</b> | Quarterly                                                                                       |
| <b>Unit of Measurement</b>   | Number of days                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator Formula</b>   | Average – total number of days taken to pay a creditor / by the total number of creditors paid. |
| <b>Indicator Definition</b>  | This indicator is intended to measure the efficiency in paying creditors as legislated in the MFMA.                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                            |                                                                                                 |
| <b>Indicator Rationale</b>   | The municipality takes reasonable steps to ensure that all money owing by the municipality is paid within 30 days of receiving the relevant invoice.                                                                                                                                                                                                                                                                                                                                                                                                 |                            |                                                                                                 |
| <b>Notes on Calculation</b>  | Stand alone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            |                                                                                                 |
| <b>Indicator Origin</b>      | National Indicator/IDP/SDBIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                            |                                                                                                 |
| <b>Inputs and Activities</b> | <p><b>1. Inputs</b></p> <ul style="list-style-type: none"> <li>• Invoice or payment request: Received a tax-compliant invoice from the supplier or service provider, or end-user.</li> <li>• Purchase order or contract: Verifying that the goods or services were ordered and received.</li> <li>• Budget allocation: Ensuring funds are available for payment.</li> </ul> <p><b>2. Activities</b></p> <ul style="list-style-type: none"> <li>• Verification: Checking invoice accuracy, including quantities, prices, and calculations.</li> </ul> |                            |                                                                                                 |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                             |                                                                                                                         |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------|
|                                                              | <ul style="list-style-type: none"> <li>Approval: Obtaining approval from authorized personnel, such as department heads or finance officers.</li> <li>Payment processing: Processing payments through the municipality's financial system.</li> <li>Payment method: Processing payments via electronic funds transfer (EFT).</li> <li>Payment confirmation: Confirming payment has been made and updating records.</li> </ul> <p><b>3. Additional Activities</b></p> <ul style="list-style-type: none"> <li>Document management: Maintaining records of invoices, payment requests, and payment confirmations.</li> <li>Compliance checks: Ensuring payments comply with municipal policies, procedures, and regulations.</li> <li>These inputs and activities help ensure that payments are processed accurately, efficiently, and in compliance with municipal regulations.</li> </ul> |                             |                                                                                                                         |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>Invoice register to record submitted invoices</li> <li>The end-user reviews and signs the invoice to confirm its accuracy and legitimacy.</li> <li>The signed invoice is then submitted to the expenditure department for payment processing.</li> <li>Authorisation process by Income and Expenditure, Chief Finance Officer, and Municipal Manager.</li> <li>System automated Confirmation of invoices paid</li> <li>Reconciliation of supplier or creditor statements.</li> <li>Data capturing authorisation on the financial system.</li> <li>Importing and authorisation in the bank system.</li> <li>Authorisation of the payment by any 2 of 4 authorisers.</li> </ul>                                                                                                                                                                     |                             |                                                                                                                         |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft Financial system, PMS System                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Output Documentation</b> | <ul style="list-style-type: none"> <li>PMS report</li> <li>Creditors payment trend report signed by the CFO.</li> </ul> |
| <b>Responsible Person</b>                                    | Manager: Income and Expenditure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                             |                                                                                                                         |

|                            |                  |                            |                                                                                                    |
|----------------------------|------------------|----------------------------|----------------------------------------------------------------------------------------------------|
| <b>Indicator Name</b>      | Net debtor's day | <b>Indicator Number</b>    |                                                                                                    |
| <b>Indicator Type</b>      | Output indicator | <b>Reporting Frequency</b> | Quarterly                                                                                          |
| <b>Unit of Measurement</b> | Number of days   | <b>Indicator Formula</b>   | $\frac{((\text{Gross Debtors} - \text{Bad Debt Provision}) / \text{Billed Revenue}) \times 365}{}$ |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                      |                             |                       |
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| <b>Indicator Definition</b>                                  | This ratio reflects the collection period. Net Debtor Days refers to the average number of days required for the municipality to receive payment from its Consumers for bills/invoices issued to them for services.                                                                                                                                                                                                  |                             |                       |
| <b>Indicator Rationale</b>                                   | The Ratio excludes balances for Debtors, which the Municipality or Municipal Entity has assessed as potentially irrecoverable, and is also a good indication of the effectiveness of credit control procedures within the Municipality, as well as the extent to which the Municipality has provided for Doubtful Debts.                                                                                             |                             |                       |
| <b>Notes on Calculation</b>                                  | The method of calculation is Gross Debtors less Bad Debt Provision divided by Billed Revenue multiplied by 365                                                                                                                                                                                                                                                                                                       |                             |                       |
| <b>Indicator Origin</b>                                      | National Indicator/IDP/SDBIP/Income and expenditure unit                                                                                                                                                                                                                                                                                                                                                             |                             |                       |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Approved Tariff policy</li> <li>• Approved Tariff book</li> <li>• Billing module (FMS)</li> <li>• Sending invoices to customers</li> <li>• Receipts from customers</li> <li>• Implementation of debt collection and credit control policy</li> </ul>                                                                                                                        |                             |                       |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>• Billing is done monthly on Munsoft</li> <li>• Before printing, an exception report is generated, and any discrepancies are investigated.</li> <li>• The system will automatically invoice the debtor for the month under consideration.</li> <li>• The billing is approved on the financial system by the Manager: Income and Expenditure/Chief Finance Officer.</li> </ul> |                             |                       |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft<br>Financial system, PMS System                                                                                                                                                                                                                                                                                                                                                           | <b>Output Documentation</b> | Section 52 (d) report |
| <b>Responsible Person</b>                                    | Manager: Income and Expenditure                                                                                                                                                                                                                                                                                                                                                                                      |                             |                       |

|                            |                         |                            |                                                                                               |
|----------------------------|-------------------------|----------------------------|-----------------------------------------------------------------------------------------------|
| <b>Indicator Name</b>      | Debtors collection rate | <b>Indicator Number</b>    |                                                                                               |
| <b>Indicator Type</b>      | Output Indicator        | <b>Reporting Frequency</b> | Quarterly                                                                                     |
| <b>Unit of Measurement</b> | Percentage              | <b>Indicator Formula</b>   | Gross Debtors Opening Balance +<br>Collected Revenue – Gross<br>Debtors Closing Balance - Bad |



**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             | Debts Written Off) / Collected<br>Revenue x 100 |
| <b>Indicator Definition</b>                                  | <p>The Ratio indicates the collection rate, i.e. level of payments received.</p> <p>It measures increases or decreases in Debtors relative to annual billed revenue.</p> <p>In addition, in order to determine the real collection rate, bad debts written off are taken into consideration.</p>                                                                                                                                                                           |                             |                                                 |
| <b>Indicator Rationale</b>                                   | <p>The ratio is used to measure revenue collected from debtors. A municipality with outstanding debtors should aim at achieving a collection rate of more than 100%. The national treasury norm is 95% of collected revenue. If the ratio is below the norm, this is an indication that revenue collection of the municipality requires urgent attention, and corrective measures should be implemented.</p>                                                               |                             |                                                 |
| <b>Notes on Calculation</b>                                  | The achievement is non-accumulative.                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                                                 |
| <b>Indicator Origin</b>                                      | <p>National Indicator.</p> <p>Income and Expenditure Unit &amp; BTO - SDBIP</p>                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                                 |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Billing of debtors on the financial system.</li> <li>• Sending of demand notices to cut off if no payment is received from the debtor.</li> <li>• Sending the cut-off list to the Electricity Department.</li> <li>• Receiving payments and updating the debtors' book.</li> <li>• Making payment arrangements.</li> <li>• Making debit orders.</li> <li>• Implementation of Credit control and debt collection policy</li> </ul> |                             |                                                 |
| <b>Processing Transactions &amp; Controls</b>                | <p>Billing on the financial system.</p> <p>Final demand notices</p> <p>Service Provider for Debt Collection</p>                                                                                                                                                                                                                                                                                                                                                            |                             |                                                 |
| <b>System Used to plan, process &amp; report achievement</b> | <p>MS Word, MS Excel, Munsoft</p> <p>Financial system, PMS System</p>                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Output Documentation</b> | Section 52(d) Report                            |
| <b>Responsible Person</b>                                    | Manager: Income and Expenditure                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                                 |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                                                              |                                                                                                   |                             |                                                   |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------------------|---------------------------------------------------|
| <b>Indicator Name</b>                                        | Number of revenue enhancement strategies reviewed                                                 | <b>Indicator Number</b>     |                                                   |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                  | <b>Reporting Frequency</b>  | Quarterly                                         |
| <b>Unit of Measurement</b>                                   | Percentage                                                                                        | <b>Indicator Formula</b>    |                                                   |
| <b>Indicator Definition</b>                                  | Maximum potential revenue in the jurisdiction of the municipality                                 |                             |                                                   |
| <b>Indicator Rationale</b>                                   | Revenue enhancement strategy is intended to ensure that all revenue potential areas are utilised. |                             |                                                   |
| <b>Notes on Calculation</b>                                  | Number                                                                                            |                             |                                                   |
| <b>Indicator Origin</b>                                      | IDP, SDBIP                                                                                        |                             |                                                   |
| <b>Inputs and Activities</b>                                 | Departmental revenue inputs<br>Revenue enhancement strategy document                              |                             |                                                   |
| <b>Processing Transactions &amp; Controls</b>                | Conduct a workshop/plenary to develop a revenue enhancement strategy with departments             |                             |                                                   |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, PMS System                                                                     | <b>Output Documentation</b> | Revenue enhancement strategy report signed by CFO |
| <b>Responsible Person</b>                                    | Chief Finance Officer/Manager Income and Expenditure                                              |                             |                                                   |

## BUDGET PLANNING & REPORTING MANAGER

|                             |                                                                                                                                                   |                            |                                     |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------|
| <b>Indicator Name</b>       | Current Ratio.                                                                                                                                    | <b>Indicator Number</b>    |                                     |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                  | <b>Reporting Frequency</b> | Quarterly                           |
| <b>Unit of Measurement</b>  | Ratio                                                                                                                                             | <b>Indicator Formula</b>   | Current assets /current liabilities |
| <b>Indicator Definition</b> | The ratio is used to assess the municipality's ability to payback its short-term liabilities with its short-term assets. Industry norm is 1.5-2:1 |                            |                                     |
| <b>Indicator Rationale</b>  | To measure the ability to payback short-term liabilities with short-term assets                                                                   |                            |                                     |
| <b>Notes on Calculation</b> | Stand-alone                                                                                                                                       |                            |                                     |
| <b>Indicator Origin</b>     | Section 71 of MFMA circulars, IDP and BTO SDBIP                                                                                                   |                            |                                     |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                                                                                                         |                             |                                                 |
|--------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------------------------|
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Generate mSCOA Trial balance</li> <li>• Report on the current ratio</li> </ul> |                             |                                                 |
| <b>Processing Transactions &amp; Controls</b>                | Data capturing, reconciliation on monthly bases and outcomes on MFMA section 71, section 72 and section 52(d) report    |                             |                                                 |
| <b>System Used to plan, process &amp; report achievement</b> | Financial system Munsoft, MS word, PDF                                                                                  | <b>Output Documentation</b> | Section 71, 72 and 52(d) reports<br>PMS reports |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                    |                             |                                                 |

|                                               |                                                                                                                                                                                                                                                       |                            |                                                                                      |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------------------------------------------|
| <b>Indicator Name</b>                         | Cost coverage Ratio.                                                                                                                                                                                                                                  | <b>Indicator Number</b>    |                                                                                      |
| <b>Indicator Type</b>                         | Output Indicator                                                                                                                                                                                                                                      | <b>Reporting Frequency</b> | Quarterly                                                                            |
| <b>Unit of Measurement</b>                    | Number of months                                                                                                                                                                                                                                      | <b>Indicator Formula</b>   | Cash+ investment-unspent<br>conditional grant/monthly fixed<br>operating expenditure |
| <b>Indicator Definition</b>                   | This ratio indicates the municipality's ability to meet at least its monthly fixed commitments from cash and short term, investments with collecting any additional revenue, during that month. The industry norm is 1- 3 months                      |                            |                                                                                      |
| <b>Indicator Rationale</b>                    | To measure the ability of the municipality to settle its obligations without raising any additional revenue                                                                                                                                           |                            |                                                                                      |
| <b>Notes on Calculation</b>                   | Last value                                                                                                                                                                                                                                            |                            |                                                                                      |
| <b>Indicator Origin</b>                       | Section 71 of MFMA circulars, IDP and BTO SDBIP                                                                                                                                                                                                       |                            |                                                                                      |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>• Compare banks with highest rate return</li> <li>• Invest on highest rate return bank</li> <li>• Generate interest revenue from investment account</li> <li>• Report on the investment performance</li> </ul> |                            |                                                                                      |
| <b>Processing Transactions &amp; Controls</b> | Data capturing, reconciliation on monthly bases and outcomes on MFMA section 71, section 72 and section 52(d) report                                                                                                                                  |                            |                                                                                      |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                        |                             |                                                 |
|--------------------------------------------------------------|----------------------------------------|-----------------------------|-------------------------------------------------|
| <b>System Used to plan, process &amp; report achievement</b> | Financial system Munsoft, MS word, PDF | <b>Output Documentation</b> | Section 71, 72 and 52(d) reports<br>PMS reports |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting   |                             |                                                 |

|                                                              |                                                                                                                                                                                                                                                |                             |                                                 |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------------------------|
| <b>Indicator Name</b>                                        | % of Capital expenditure to total expenditure                                                                                                                                                                                                  | <b>Indicator Number</b>     |                                                 |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                                                                                                               | <b>Reporting Frequency</b>  | Quarterly                                       |
| <b>Unit of Measurement</b>                                   | Percentage                                                                                                                                                                                                                                     | <b>Indicator Formula</b>    | Capital expenditure/total expenditure X 100     |
| <b>Indicator Definition</b>                                  | This ratio is used to assess the level of capital expenditure to total expenditure which indicates the prioritisation of expenditure towards current operations vs future capacity in terms of municipal services. Industry norm is 10% to 20% |                             |                                                 |
| <b>Indicator Rationale</b>                                   | To ensure that the municipality's capital expenditure is largely directed towards service delivery infrastructure and not administrative assets.                                                                                               |                             |                                                 |
| <b>Notes on Calculation</b>                                  | Stand-alone                                                                                                                                                                                                                                    |                             |                                                 |
| <b>Indicator Origin</b>                                      | Section 71 of MFMA circulars, IDP and BTO SDBIP                                                                                                                                                                                                |                             |                                                 |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>Generate mSCOA Trial balance</li> <li>Report on capital expenditure vs total expenditure ratio</li> </ul>                                                                                               |                             |                                                 |
| <b>Processing Transactions &amp; Controls</b>                | Data capturing, reconciliation on monthly bases and outcomes on MFMA section 71, section 72 and section 52(d) report                                                                                                                           |                             |                                                 |
| <b>System Used to plan, process &amp; report achievement</b> | Financial system Munsoft, MS word, PDF                                                                                                                                                                                                         | <b>Output Documentation</b> | Section 71, 72 and 52(d) reports<br>PMS reports |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                                                                                                                           |                             |                                                 |

|                       |                                                          |                            |           |
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| <b>Indicator Name</b> | % of capital expenditure to total expenditure (budgeted) | <b>Indicator Number</b>    |           |
| <b>Indicator Type</b> | Output Indicator                                         | <b>Reporting Frequency</b> | Quarterly |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------------------------------------------------------|
| <b>Unit of Measurement</b>                                   | Percentage                                                                                                                                                                                                                                                       | <b>Indicator Formula</b>    | Budgeted Capital expenditure/budgeted total expenditure X 100 |
| <b>Indicator Definition</b>                                  | This ratio is used to assess the level of budgeted capital expenditure to budgeted total expenditure which indicates the prioritisation of expenditure towards current operations vs future capacity in terms of municipal services. Industry norm is 10% to 20% |                             |                                                               |
| <b>Indicator Rationale</b>                                   | To ensure that the municipality's capital expenditure is largely directed towards service delivery infrastructure and not administrative assets.                                                                                                                 |                             |                                                               |
| <b>Notes on Calculation</b>                                  | Stand-alone                                                                                                                                                                                                                                                      |                             |                                                               |
| <b>Indicator Origin</b>                                      | Section 71 of MFMA circulars, IDP and BTO SDBIP                                                                                                                                                                                                                  |                             |                                                               |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Generate mSCOA Trial balance</li> <li>• Report on budgeted capital expenditure vs budgeted total expenditure ratio</li> </ul>                                                                                           |                             |                                                               |
| <b>Processing Transactions &amp; Controls</b>                | Data capturing, reconciliation on monthly bases and outcomes on MFMA section 71, section 72 and section 52(d) report                                                                                                                                             |                             |                                                               |
| <b>System Used to plan, process &amp; report achievement</b> | Financial system Munsoft, MS word, PDF                                                                                                                                                                                                                           | <b>Output Documentation</b> | Section 71, 72 and 52(d) reports<br>PMS reports               |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                                                                                                                                             |                             |                                                               |

|                             |                                                                                                                                                  |                            |           |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------|
| <b>Indicator Name</b>       | Number of GRAP AFS submitted to the AGSA                                                                                                         | <b>Indicator Number</b>    |           |
| <b>Indicator Type</b>       | Output indicator                                                                                                                                 | <b>Reporting Frequency</b> | Quarterly |
| <b>Unit of Measurement</b>  | Number of days                                                                                                                                   | <b>Indicator Formula</b>   | N/A       |
| <b>Indicator Definition</b> | This indicator is intended to monitor if financial statements are prepared and submitted within stipulated timeframes as legislated in the MFMA. |                            |           |
| <b>Indicator Rationale</b>  | The municipality takes reasonable steps to ensure that financial statements are prepared and submitted within stipulated timeframes.             |                            |           |
| <b>Notes on Calculation</b> | Stand alone                                                                                                                                      |                            |           |
| <b>Indicator Origin</b>     | National Indicator/IDP/SDBIP                                                                                                                     |                            |           |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Generate mSCOA Trial Balance</li> <li>• Generate General ledger</li> </ul>                                                                    |                             |                                    |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>• Data capturing, reconciliation on monthly bases and outcomes on MFMA section 72 and section 52(d) report</li> <li>• Asset register</li> </ul> |                             |                                    |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft Financial system; PMS System                                                                                                                                | <b>Output Documentation</b> | PMS report<br>Financial statements |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                                                                   |                             |                                    |

|                                                              |                                                                                                                                                                  |                             |                                            |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------------------|
| <b>Indicator Name</b>                                        | Number of financial statutory reports/documents compiled and submitted to the CFO                                                                                | <b>Indicator Number</b>     |                                            |
| <b>Indicator Type</b>                                        | Output indicator                                                                                                                                                 | <b>Reporting Frequency</b>  | Quarterly                                  |
| <b>Unit of Measurement</b>                                   | Number of days                                                                                                                                                   | <b>Indicator Formula</b>    | N/A                                        |
| <b>Indicator Definition</b>                                  | S52(d) and S72 reports must be submitted within stipulated timeframes as per requirement of the MFMA.                                                            |                             |                                            |
| <b>Indicator Rationale</b>                                   | The municipality takes reasonable steps to ensure that statutory reports are prepared and submitted within stipulated timeframes.                                |                             |                                            |
| <b>Notes on Calculation</b>                                  | Stand-alone                                                                                                                                                      |                             |                                            |
| <b>Indicator Origin</b>                                      | National Indicator/SDBIP/MFMA                                                                                                                                    |                             |                                            |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Generate mSCOA Trial Balance</li> <li>• Generate General Ledger</li> </ul>                                              |                             |                                            |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>• Data capturing, reconciliation on a monthly basis and outcomes on MFMA, section 72, and section 52(d) report</li> </ul> |                             |                                            |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft Financial system, PMS System                                                                                                          | <b>Output Documentation</b> | Section 52 (d) report<br>Section 72 report |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                                             |                             |                                            |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                                                                                                                                                                                                                                                                                         |                             |                                                                            |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------------------|
| <b>Indicator Name</b>                                        | Number of funded annual budget frameworks submitted to the Council.                                                                                                                                                                                                                                     | <b>Indicator Number</b>     |                                                                            |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                                                                                                                                                                        | <b>Reporting Frequency</b>  | Quarterly                                                                  |
| <b>Unit of Measurement</b>                                   | Number of days                                                                                                                                                                                                                                                                                          | <b>Indicator Formula</b>    | N/A                                                                        |
| <b>Indicator Definition</b>                                  | <ul style="list-style-type: none"> <li>Adjusted budgets, Draft budget, Final budget, and must be submitted within stipulated timeframes as per requirement of the MFMA.</li> </ul>                                                                                                                      |                             |                                                                            |
| <b>Indicator Rationale</b>                                   | <ul style="list-style-type: none"> <li>The municipality takes reasonable steps to ensure that draft, final, adjusted budgets are prepared and submitted within stipulated timeframes.</li> </ul>                                                                                                        |                             |                                                                            |
| <b>Notes on Calculation</b>                                  | Stand-alone                                                                                                                                                                                                                                                                                             |                             |                                                                            |
| <b>Indicator Origin</b>                                      | National Indicator/Budget regulations<br>SDBIP/MFMA/Budget circulars                                                                                                                                                                                                                                    |                             |                                                                            |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>Generate budget template.</li> <li>Set up budget departmental engagement meetings with HOD's.</li> <li>Consolidate the budget and make sure that it is funded.</li> <li>Submit the budget document to the CFO</li> <li>Review budget-related policies</li> </ul> |                             |                                                                            |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>Loading of the budget into the system</li> <li>Set up the budget controls to avoid budget overruns</li> </ul>                                                                                                                                                    |                             |                                                                            |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft<br>Financial system, PMS System                                                                                                                                                                                                                                              | <b>Output Documentation</b> | Draft Budget<br>Final Budget<br>Adjusted Budget<br>Budget-related policies |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                                                                                                                                                                                    |                             |                                                                            |

|                             |                                                                                                                                          |                            |           |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------|
| <b>Indicator Name</b>       | Grant Expenditure Monitoring                                                                                                             | <b>Indicator Number</b>    |           |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                         | <b>Reporting Frequency</b> | Quarterly |
| <b>Unit of Measurement</b>  | Number of days                                                                                                                           | <b>Indicator Formula</b>   | N/A       |
| <b>Indicator Definition</b> | Grants expenditure monitoring reports must be submitted within stipulated timeframes as per requirement of the MFMA.                     |                            |           |
| <b>Indicator Rationale</b>  | The municipality takes reasonable steps to ensure that grant monitoring reports are prepared and submitted within stipulated timeframes. |                            |           |
| <b>Notes on Calculation</b> | Stand-alone                                                                                                                              |                            |           |
| <b>Indicator Origin</b>     | National Indicator/Budget regulations                                                                                                    |                            |           |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                                                              | SDBIP/MFMA/Budget circulars                                                                                                                                               |                             |                                                                |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>Generate mSCOA Trial Balance</li> </ul>                                                                                            |                             |                                                                |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>Data capturing, reconciliation on a monthly basis and outcomes on MFMA section 71, section 72, and section 52(d) report</li> </ul> |                             |                                                                |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft Financial system; PMS System                                                                                                                   | <b>Output Documentation</b> | Section 71 report<br>Section 52(d) report<br>Section 72 report |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                                                      |                             |                                                                |

|                                                              |                                                                                                                                                                    |                             |                                                                |
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| <b>Indicator Name</b>                                        | FMCMM & E-monitoring reporting                                                                                                                                     | <b>Indicator Number</b>     |                                                                |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                                   | <b>Reporting Frequency</b>  | Quarterly                                                      |
| <b>Unit of Measurement</b>                                   | Number of days                                                                                                                                                     | <b>Indicator Formula</b>    | N/A                                                            |
| <b>Indicator Definition</b>                                  | FMCMM & E-monitoring reports must be submitted on a quarterly basis.                                                                                               |                             |                                                                |
| <b>Indicator Rationale</b>                                   | The municipality takes reasonable steps to ensure that FMCMM & E-monitoring reports are prepared and submitted within stipulated timeframes.                       |                             |                                                                |
| <b>Notes on Calculation</b>                                  | Stand-alone                                                                                                                                                        |                             |                                                                |
| <b>Indicator Origin</b>                                      | National Indicator/Budget regulations<br>SDBIP/MFMA/Budget circulars                                                                                               |                             |                                                                |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>Generate mSCOA Trial Balance</li> </ul>                                                                                     |                             |                                                                |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>Data capturing, reconciliation every month and outcomes on MFMA section 71, section 72, and section 52(d) report</li> </ul> |                             |                                                                |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft Financial system; PMS System                                                                                                            | <b>Output Documentation</b> | Section 71 report<br>Section 52(d) report<br>Section 72 report |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                                               |                             |                                                                |



## **SUPPLY CHAIN MANAGEMENT**

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |           |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------|
| <b>Indicator Name</b>        | Number of SCM projects implemented:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Indicator Number</b>    |           |
| <b>Indicator Type</b>        | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Reporting Frequency</b> | Quarterly |
| <b>Unit of Measurement</b>   | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Indicator Formula</b>   |           |
| <b>Indicator Definition</b>  | <p>The indicator is intended to measure that all SCM aspects are reported on and implemented efficiently and effectively. The SCM projects refer to 1. Demand management plan, 2. Contract Management, 3. SCM Compliance, 4 SCM policy reviews, 5. SMME beneficiation report</p> <ol style="list-style-type: none"> <li>1. Demand management: Covers the development of the procurement plan, monitoring, and reporting on the implementation thereof.</li> <li>2. Contract Management: Covers the monitoring of all contracts procured through the SCM policy.</li> <li>3. SCM reporting: It covers all types of procurement that are below R 300 000.00 and above R 300 000.00. Procurement like formal quotation, competitive bids, deviations, and transversal contracts</li> <li>4. Deviations: Covers all procurements that are procured through section 36.</li> </ol> |                            |           |
| <b>Indicator Rationale</b>   | To ensure compliance with the SCM regulatory framework whilst ensuring that services are procured at the right time with correct quantities, at the right place and at the correct cost to meet strategic objectives.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                            |           |
| <b>Notes on Calculation</b>  | Non- cumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |           |
| <b>Indicator Origin</b>      | IDP/SCM- SDBIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                            |           |
| <b>Inputs and Activities</b> | <p>Demand Management Plan</p> <ul style="list-style-type: none"> <li>• Sourcing of priority list from HOD's</li> <li>• Consolidating the procurement plan</li> <li>• Approval of procurement plan by Municipal Manager</li> <li>• Submission of procurement plan to Provincial Treasury</li> <li>• Appointment of bid committee members by MM and approval of the sitting thereof</li> <li>• Submission of Specifications by HOD.</li> <li>• Advertising, closing, evaluation and adjudication of Bids.</li> <li>• Report all awards as reflected in the procurement plan</li> <li>• Submission of reports on implementation of DMP to the CFO</li> </ul> <p>Contracts management</p>                                                                                                                                                                                         |                            |           |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                      | <ul style="list-style-type: none"> <li>• Develop contracts register</li> <li>• Develop vendor performance reporting template</li> <li>• Disseminate the vendor performance template to all project managers as per the contract register to assess vendor performance.</li> <li>• Draft a letter of feedback on performance to the service provider for purposes of continuous improvement.</li> <li>• Develop a report on overall vendor performance for consideration of the CFO and standing committee.</li> </ul> <p>SCM Reports</p> <ul style="list-style-type: none"> <li>• Develop quarterly reports for consideration of the CFO, MM, Mayor, Standing Committee, and Provincial Treasury that reflect all award deviations, PPP agreements, establishment of bid committees, compliance reporting (Treasury and Council), and risk management.</li> </ul> <p>Deviation</p> <ul style="list-style-type: none"> <li>• Develop a deviation register that covers all departments of the municipality.</li> <li>• The deviation register must categorize the different reasons of deviation as per Section 36 of the SCM policy. The reason for the deviation is as follows: <ul style="list-style-type: none"> <li>(i) emergency.</li> <li>(ii) if such goods or services are produced or available from a single provider only.</li> <li>(iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile.</li> <li>(iv) acquisition of animals for zoos, nature reserves, or game reserves; or</li> <li>(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes;</li> </ul> </li> </ul> |
| <p><b>Processing Transactions &amp; Controls</b></p> | <ul style="list-style-type: none"> <li>• Facilitates the placing of an advert</li> <li>• Contract Management Policy, SOPs</li> <li>• Appointment letter and Signed Service Level Agreement</li> <li>• Contracts Register</li> <li>• Vendor Performance Sheets</li> <li>• Written communication to Project Managers for the completion of vendor performance sheets.</li> <li>• Develop a quarterly report that includes all award deviations, PPP agreements, establishment of bid committees, compliance reporting (Treasury and Council), and risk management.</li> <li>• Disseminate Vendor Performance Sheets to Project Managers to assess the vendors and provide feedback to the service providers for improvement.</li> <li>• Report on the performance of vendors quarterly</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|--------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                              | <ul style="list-style-type: none"> <li>SCM policy reviewed</li> </ul> |                             |                                                                                                                                                                                                                                            |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, IMIS System; PMS System                            | <b>Output Documentation</b> | SCM Report with a copy of: <ol style="list-style-type: none"> <li>Demand management plan with implementation report thereof.</li> <li>signed vendor performance report.</li> <li>Quartey SCM report</li> <li>Deviation register</li> </ol> |
| <b>Responsible Person</b>                                    | Manager: SCM & Assets                                                 |                             |                                                                                                                                                                                                                                            |

## ASSETS

|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            |                                                       |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------|
| <b>Indicator Name</b>             | Number of Asset Projects implemented – Asset Verification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Indicator Number</b>    |                                                       |
| <b>Indicator Type</b>             | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Reporting Frequency</b> | Quarterly                                             |
| <b>Unit of Measurement</b>        | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Indicator Formula</b>   | Sum of the total number of Asset Projects implemented |
| <b>Indicator Definition About</b> | Asset Management refers to the Asset Verifications and Asset Reconciliations implemented.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                            |                                                       |
| <b>Indicator Rationale Why</b>    | To ensure that municipal assets are adequately counted and accounted for. This is to prevent and detect where losses of assets may occur. In terms of GRAP reporting standards, impairment and condition assessment are to be conducted for each financial reporting period.                                                                                                                                                                                                                                                                                             |                            |                                                       |
| <b>Notes on Calculation</b>       | Standalone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                                                       |
| <b>Indicator Origin</b>           | GRAP Accounting Standard                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                            |                                                       |
| <b>Inputs and Activities</b>      | Asset Management <ul style="list-style-type: none"> <li>Conduct Assets Verification</li> <li>Generate Report on Missing and Verified Assets and Asset Conditions</li> <li>Submit the Verifications Report on Assets Write-offs, Disposals to the Standing Committee</li> <li>Extract General Ledger and Asset Register for comparison of transactions.</li> <li>Perform the Reconciliation of the General Ledger and Assets Register on the reconciliation template</li> <li>Investigate and Write Correction Journals where there are non-reconciling items.</li> </ul> |                            |                                                       |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------|
|                                                              | <ul style="list-style-type: none"> <li>• Notification of Asset count</li> <li>• Asset count instructions</li> <li>• Missing and verified assets report</li> <li>• Missing and verified assets report</li> <li>• Asset verification report</li> </ul> |                             |                                                              |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>• Asset Barcode Scanner, Asset Count by Location</li> <li>• Asset Verification Report.</li> </ul>                                                                                                             |                             |                                                              |
| <b>System Used to plan, process &amp; report achievement</b> | Asset scanner<br>Munsoft Asset System<br>Vehicle Tracking System<br>PMS System                                                                                                                                                                       | <b>Output Documentation</b> | Asset Verification Report<br><br>Asset reconciliation report |
| <b>Responsible Person</b>                                    | Manager: SCM & Assets                                                                                                                                                                                                                                |                             |                                                              |

|                                               |                                                                                                                                                                                                                                                                                        |                            |                                                       |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------|
| <b>Indicator Name</b>                         | Number of Asset projects implemented – Asset Reconciliation                                                                                                                                                                                                                            | <b>Indicator Number</b>    |                                                       |
| <b>Indicator Type</b>                         | Output Indicator                                                                                                                                                                                                                                                                       | <b>Reporting Frequency</b> | Quarterly                                             |
| <b>Unit of Measurement</b>                    | Number                                                                                                                                                                                                                                                                                 | <b>Indicator Formula</b>   | Sum of the total number of Asset Projects implemented |
| <b>Indicator Definition About</b>             | Reconciliation of the Asset register transactions with the general ledger transactions                                                                                                                                                                                                 |                            |                                                       |
| <b>Indicator Rationale Why</b>                | To ensure that the General Ledger transactions are reconciled with the Asset Register Transactions. This is to satisfy the assertions of completeness, rights, existence, and valuation of Assets. To ensure that there are no omissions of ledger transactions in the Asset register. |                            |                                                       |
| <b>Notes on Calculation</b>                   | Standalone                                                                                                                                                                                                                                                                             |                            |                                                       |
| <b>Indicator Origin</b>                       | Grap Accounting Standard                                                                                                                                                                                                                                                               |                            |                                                       |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>• General ledger actual extract</li> <li>• Asset additions listing</li> <li>• Asset reconciliation template</li> <li>• writing of correction journal</li> </ul>                                                                                 |                            |                                                       |
| <b>Processing Transactions &amp; Controls</b> | <ul style="list-style-type: none"> <li>• Correction journal</li> <li>• Investigate non-reconciling items</li> </ul>                                                                                                                                                                    |                            |                                                       |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|--------------------------------------------------------------|------------------------------------|-----------------------------|----------------------|
| <b>System Used to plan, process &amp; report achievement</b> | Munsoft Asset System<br>PMS System | <b>Output Documentation</b> | Asset Reconciliation |
| <b>Responsible Person</b>                                    | Manager SCM & Assets               |                             |                      |

|                                                              |                                                                                                                                                                                 |                             |                                                                      |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------------|
| <b>Indicator Name</b>                                        | Number of cost containment measures implemented                                                                                                                                 | <b>Indicator Number</b>     |                                                                      |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                                                | <b>Reporting Frequency</b>  | Quarterly                                                            |
| <b>Unit of Measurement</b>                                   | Number                                                                                                                                                                          | <b>Indicator Formula</b>    | Number of cost containment measures implemented against the strategy |
| <b>Indicator Definition</b>                                  | Cost-effectiveness and efficiency of procurement of goods and services.                                                                                                         |                             |                                                                      |
| <b>Indicator Rationale</b>                                   | to ensure that the resources of a municipality and municipal entity are used effectively, efficiently, and economically by implementing cost containment measures.              |                             |                                                                      |
| <b>Notes on Calculation</b>                                  | Percentage                                                                                                                                                                      |                             |                                                                      |
| <b>Indicator Origin</b>                                      | National Treasury, IDP, and SDBIP                                                                                                                                               |                             |                                                                      |
| <b>Inputs and Activities</b>                                 | National Treasury regulations<br>ELM Cost Containment Strategy                                                                                                                  |                             |                                                                      |
| <b>Processing Transactions &amp; Controls</b>                | ELM Supply Chain Management Policy<br>Implementation of ELM Cost Containment<br>Requesting quotations<br>Capturing of requisitions on the Munsoft system<br>Capturing of orders |                             |                                                                      |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft,<br>PMS System                                                                                                                                       | <b>Output Documentation</b> | Cost Containment Strategy<br>Report                                  |
| <b>Responsible Person</b>                                    | Manager SCM & Assets                                                                                                                                                            |                             |                                                                      |

**INCOME AND EXPENDITURE**

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                            |                                 |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------------|
| <b>Indicator Name</b>                         | Number of indigent Households receiving Free Basic Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Indicator Number</b>    |                                 |
| <b>Indicator Type</b>                         | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Reporting Frequency</b> | Quarterly                       |
| <b>Unit of Measurement</b>                    | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator Formula</b>   | Number of registered households |
| <b>Indicator Definition</b>                   | <p>Free basic services are provided to indigent households. Indigent households include child-headed households earning a combined gross income that does not exceed two state pensions per month.</p> <p>The municipality provides free basic services, including 50kW of electricity, refuse removal according to the applicable tariff for the year, property rates according to the applicable tariff, and burial, which includes the cost of digging and preparing the grave.</p>                                                                                                                       |                            |                                 |
| <b>Indicator Rationale</b>                    | <p>To ensure that households with no or lower income are not denied a reasonable service, and on the contrary, the Municipality is not financially burdened with non-payment of services. Provided that grants are received and funds are available, the indigent subsidy should remain intact.</p>                                                                                                                                                                                                                                                                                                          |                            |                                 |
| <b>Notes on Calculation</b>                   | Last value                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |                                 |
| <b>Indicator Origin</b>                       | <p>National Indicator.</p> <p>IDP</p> <p>Income and Expenditure Unit &amp; BTO – SDBIP</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |                                 |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>• Organise registration in all wards.</li> <li>• Fill out the indigent application forms or capture on the indigent system for each prospective indigent household.</li> <li>• Analyse the information on the form to determine whether the applicant qualifies or not.</li> <li>• Submit prospective applicants to the Council for approval.</li> <li>• After Council approval, process the applications on the financial system and submit to Eskom for processing.</li> <li>• Quarterly reporting of the status quo on PMS and the portfolio committee.</li> </ul> |                            |                                 |
| <b>Processing Transactions &amp; Controls</b> | <p>Application forms are captured on the Indigent System.</p> <p>Capture applicants on the indigent system to maintain the indigent register.</p> <p>Perform CAAT analysis for verification in the system.</p> <p>Submit applications to the portfolio committee.</p> <p>Approval of the verified indigent register by the council.</p>                                                                                                                                                                                                                                                                      |                            |                                 |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Indigent Application forms; Indigent system, Munsoft Financial system; PMS System, Contour for processing and reporting | <b>Output Documentation</b> | PMS report, Free Basic Services status quo report with Eskom, Contour, Munsoft, and KES attachments signed by the CFO with APR/beneficiary list. |
| <b>Responsible Person</b>                                    | Manager: Income and Expenditure                                                                                                            |                             |                                                                                                                                                  |

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                            |                                                                                                 |
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| <b>Indicator Name</b>        | Average Number of days taken to pay Creditors                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Indicator Number</b>    |                                                                                                 |
| <b>Indicator Type</b>        | Output indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Reporting Frequency</b> | Quarterly                                                                                       |
| <b>Unit of Measurement</b>   | Number of days                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Indicator Formula</b>   | Average – total number of days taken to pay a creditor / by the total number of creditors paid. |
| <b>Indicator Definition</b>  | This indicator is intended to measure the efficiency in paying creditors as legislated in the MFMA.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                            |                                                                                                 |
| <b>Indicator Rationale</b>   | The municipality takes reasonable steps to ensure that all money owing by the municipality is paid within 30 days of receiving the relevant invoice.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                            |                                                                                                 |
| <b>Notes on Calculation</b>  | Stand alone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                            |                                                                                                 |
| <b>Indicator Origin</b>      | National Indicator/IDP/SDBIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                            |                                                                                                 |
| <b>Inputs and Activities</b> | <p><b>Inputs</b></p> <ul style="list-style-type: none"> <li>• Invoice or payment request: Received a tax-compliant invoice from the supplier or service provider, or end-user.</li> <li>• Purchase order or contract: Verifying that the goods or services were ordered and received.</li> <li>• Budget allocation: Ensuring funds are available for payment.</li> </ul> <p><b>Activities</b></p> <ul style="list-style-type: none"> <li>• Verification: Checking invoice accuracy, including quantities, prices, and calculations.</li> <li>• Approval: Obtaining approval from authorized personnel, such as department heads or finance officers.</li> <li>• Payment processing: Processing payments through the municipality's financial system.</li> <li>• Payment method: Processing payments via electronic funds transfer (EFT).</li> <li>• Payment confirmation: Confirming payment has been made and updating records.</li> </ul> |                            |                                                                                                 |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | <b>Additional Activities</b> <ul style="list-style-type: none"> <li>Document management: Maintaining records of invoices, payment requests, and payment confirmations.</li> <li>Compliance checks: Ensuring payments comply with municipal policies, procedures, and regulations.</li> <li>These inputs and activities help ensure that payments are processed accurately, efficiently, and in compliance with municipal regulations.</li> </ul>                                                                                                                                                                                                                                                                     |                             |                                                                                                                         |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>Invoice register to record submitted invoices</li> <li>The end-user reviews and signs the invoice to confirm its accuracy and legitimacy.</li> <li>The signed invoice is then submitted to the expenditure department for payment processing.</li> <li>Authorisation process by Income and Expenditure, Chief Finance Officer, and Municipal Manager.</li> <li>System automated Confirmation of invoices paid</li> <li>Reconciliation of supplier or creditor statements.</li> <li>Data capturing authorisation on the financial system.</li> <li>Importing and authorisation in the bank system.</li> <li>Authorisation of the payment by any 2 of 4 authorisers.</li> </ul> |                             |                                                                                                                         |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft Financial system, PMS System                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Output Documentation</b> | <ul style="list-style-type: none"> <li>PMS report</li> <li>Creditors payment trend report signed by the CFO.</li> </ul> |
| <b>Responsible Person</b>                                    | Manager: Income and Expenditure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                             |                                                                                                                         |

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| <b>Indicator Name</b>       | Average number of days taken to receive payment from debtors (net debtor's day- old debt)                                                                                                                           | <b>Indicator Number</b>    |                                                                                                    |
| <b>Indicator Type</b>       | Output indicator                                                                                                                                                                                                    | <b>Reporting Frequency</b> | Quarterly                                                                                          |
| <b>Unit of Measurement</b>  | Number of days                                                                                                                                                                                                      | <b>Indicator Formula</b>   | $\frac{((\text{Gross Debtors} - \text{Bad Debt Provision}) / \text{Billed Revenue}) \times 365}{}$ |
| <b>Indicator Definition</b> | This ratio reflects the collection period. Net Debtor Days refers to the average number of days required for the municipality to receive payment from its Consumers for bills/invoices issued to them for services. |                            |                                                                                                    |
| <b>Indicator Rationale</b>  | The Ratio excludes balances for Debtors, which the Municipality or Municipal Entity has assessed as potentially irrecoverable, and is also a good indication of the effectiveness of credit control                 |                            |                                                                                                    |



**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                      |                             |                       |
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|                                                              | procedures within the Municipality as well as the extent to which the Municipality has provided for Doubtful Debts.                                                                                                                                                                                                                                                                                                  |                             |                       |
| <b>Notes on Calculation</b>                                  | The method of calculation is Gross Debtors less Bad Debt Provision divided by Billed Revenue multiplied by 365                                                                                                                                                                                                                                                                                                       |                             |                       |
| <b>Indicator Origin</b>                                      | National Indicator/IDP/SDBIP/Income and expenditure unit                                                                                                                                                                                                                                                                                                                                                             |                             |                       |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Approved Tariff policy</li> <li>• Approved Tariff book</li> <li>• Billing module (FMS)</li> <li>• Sending invoices to customers</li> <li>• Receipts from customers</li> <li>• Implementation of debt collection and credit control policy</li> </ul>                                                                                                                        |                             |                       |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>• Billing is done monthly on Munsoft</li> <li>• Before printing, an exception report is generated, and any discrepancies are investigated.</li> <li>• The system will automatically invoice the debtor for the month under consideration.</li> <li>• The billing is approved on the financial system by the Manager: Income and Expenditure/Chief Finance Officer.</li> </ul> |                             |                       |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft<br>Financial system, PMS System                                                                                                                                                                                                                                                                                                                                                           | <b>Output Documentation</b> | Section 52 (d) report |
| <b>Responsible Person</b>                                    | Manager: Income and Expenditure                                                                                                                                                                                                                                                                                                                                                                                      |                             |                       |

|                             |                                                                                                                                                                                                                                                                                                  |                            |                                                                                                                                   |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| <b>Indicator Name</b>       | Percentage collection on collected revenue                                                                                                                                                                                                                                                       | <b>Indicator Number</b>    |                                                                                                                                   |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                 | <b>Reporting Frequency</b> | Quarterly                                                                                                                         |
| <b>Unit of Measurement</b>  | Percentage                                                                                                                                                                                                                                                                                       | <b>Indicator Formula</b>   | Gross Debtors Opening Balance + Collected Revenue – Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100 |
| <b>Indicator Definition</b> | <p>The Ratio indicates the collection rate, i.e. level of payments received.</p> <p>It measures increases or decreases in Debtors relative to annual billed revenue.</p> <p>In addition, in order to determine the real collection rate, bad debts written off are taken into consideration.</p> |                            |                                                                                                                                   |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                                                                                                                |
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| <b>Indicator Rationale</b>                                   | The ratio is used to measure revenue collected from debtors. A municipality with outstanding debtors should aim at achieving a collection rate of more than 100%. The national treasury norm is 95% of collected revenue. If the ratio is below the norm, this is an indication that revenue collection of the municipality requires urgent attention, and corrective measures should be implemented.                                                                      |                             |                                                                                                                                |
| <b>Notes on Calculation</b>                                  | The achievement is non-accumulative.                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                                                                                                                                |
| <b>Indicator Origin</b>                                      | National Indicator.<br>Income and Expenditure Unit & BTO - SDBIP                                                                                                                                                                                                                                                                                                                                                                                                           |                             |                                                                                                                                |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Billing of debtors on the financial system.</li> <li>• Sending of demand notices to cut off if no payment is received from the debtor.</li> <li>• Sending the cut-off list to the Electricity Department.</li> <li>• Receiving payments and updating the debtors' book.</li> <li>• Making payment arrangements.</li> <li>• Making debit orders.</li> <li>• Implementation of Credit control and debt collection policy</li> </ul> |                             |                                                                                                                                |
| <b>Processing Transactions &amp; Controls</b>                | Billing on the financial system.<br>Final demand notices<br>Debit orders on FNB online banking.                                                                                                                                                                                                                                                                                                                                                                            |                             |                                                                                                                                |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft<br>Financial system, PMS System                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Output Documentation</b> | Section 52(d) Report                                                                                                           |
| <b>Responsible Person</b>                                    | Manager: Income and Expenditure                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                                                                                                                |
| <b>Indicator Name</b>                                        | Percentage collection on billed revenue                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Indicator Number</b>     |                                                                                                                                |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Reporting Frequency</b>  | Quarterly                                                                                                                      |
| <b>Unit of Measurement</b>                                   | Percentage                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator Formula</b>    | Gross Debtors Opening Balance + Billed Revenue – Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100 |
| <b>Indicator Definition</b>                                  | <p>The Ratio indicates the billed rate, i.e. level of billed revenue.</p> <p>It measures increases or decreases in Debtors relative to annual billed revenue.</p> <p>In addition, in order to determine the real billed rate, bad debts written off are taken into consideration.</p>                                                                                                                                                                                      |                             |                                                                                                                                |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                      |
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| <b>Indicator Rationale</b>                                   | The ratio is used to measure revenue billed from debtors. A municipality with outstanding debtors should aim at achieving a billed rate of more than 100%. The national treasury norm is 95% of billed revenue. If the ratio is below the norm, this is an indication that the revenue billed of the municipality requires urgent attention, and corrective measures should be implemented.                                                                                |                             |                      |
| <b>Notes on Calculation</b>                                  | The achievement is non-accumulative.                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                      |
| <b>Indicator Origin</b>                                      | National Indicator.<br>Income and Expenditure Unit & BTO - SDBIP                                                                                                                                                                                                                                                                                                                                                                                                           |                             |                      |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Billing of debtors on the financial system.</li> <li>• Sending of demand notices to cut off if no payment is received from the debtor.</li> <li>• Sending the cut-off list to the Electricity Department.</li> <li>• Receiving payments and updating the debtors' book.</li> <li>• Making payment arrangements.</li> <li>• Making debit orders.</li> <li>• Implementation of Credit control and debt collection policy</li> </ul> |                             |                      |
| <b>Processing Transactions &amp; Controls</b>                | Billing on the financial system.<br>Final demand notices<br>Debit orders on FNB online banking.                                                                                                                                                                                                                                                                                                                                                                            |                             |                      |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft<br>Financial system, PMS System                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Output Documentation</b> | Section 52(d) Report |
| <b>Responsible Person</b>                                    | Manager: Income and Expenditure                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                      |

|                              |                                                                                                   |                            |           |
|------------------------------|---------------------------------------------------------------------------------------------------|----------------------------|-----------|
| <b>Indicator Name</b>        | % of revenue enhancement strategies implemented.                                                  | <b>Indicator Number</b>    |           |
| <b>Indicator Type</b>        | Output Indicator                                                                                  | <b>Reporting Frequency</b> | Quarterly |
| <b>Unit of Measurement</b>   | Percentage                                                                                        | <b>Indicator Formula</b>   |           |
| <b>Indicator Definition</b>  | Maximum potential revenue in the jurisdiction of the municipality                                 |                            |           |
| <b>Indicator Rationale</b>   | Revenue enhancement strategy is intended to ensure that all revenue potential areas are utilised. |                            |           |
| <b>Notes on Calculation</b>  | Number                                                                                            |                            |           |
| <b>Indicator Origin</b>      | IDP, SDBIP                                                                                        |                            |           |
| <b>Inputs and Activities</b> | Departmental revenue inputs<br>Revenue enhancement strategy document                              |                            |           |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                                                              |                                                                                       |                             |                                                   |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------|---------------------------------------------------|
| <b>Processing Transactions &amp; Controls</b>                | Conduct a workshop/plenary to develop a revenue enhancement strategy with departments |                             |                                                   |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, PMS System                                                         | <b>Output Documentation</b> | Revenue enhancement strategy report signed by CFO |
| <b>Responsible Person</b>                                    | Chief Finance Officer/Manager Income and Expenditure                                  |                             |                                                   |

### BUDGET PLANNING & REPORTING MANAGER

|                                                              |                                                                                                                                                   |                             |                                                 |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------------------------|
| <b>Indicator Name</b>                                        | Current Ratio.                                                                                                                                    | <b>Indicator Number</b>     |                                                 |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                  | <b>Reporting Frequency</b>  | Quarterly                                       |
| <b>Unit of Measurement</b>                                   | Ratio                                                                                                                                             | <b>Indicator Formula</b>    | Current assets /current liabilities             |
| <b>Indicator Definition</b>                                  | The ratio is used to assess the municipality's ability to payback its short-term liabilities with its short-term assets. Industry norm is 1.5-2:1 |                             |                                                 |
| <b>Indicator Rationale</b>                                   | To measure the ability to payback short-term liabilities with short-term assets                                                                   |                             |                                                 |
| <b>Notes on Calculation</b>                                  | Stand-alone                                                                                                                                       |                             |                                                 |
| <b>Indicator Origin</b>                                      | Section 71 of MFMA circulars, IDP and BTO SDBIP                                                                                                   |                             |                                                 |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>Generate mSCOA Trial balance</li> <li>Report on the current ratio</li> </ul>                               |                             |                                                 |
| <b>Processing Transactions &amp; Controls</b>                | Data capturing, reconciliation on monthly bases and outcomes on MFMA section 71, section 72 and section 52(d) report                              |                             |                                                 |
| <b>System Used to plan, process &amp; report achievement</b> | Financial system Munsoft, MS word, PDF                                                                                                            | <b>Output Documentation</b> | Section 71, 72 and 52(d) reports<br>PMS reports |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                              |                             |                                                 |

|                            |                      |                            |                                                                                      |
|----------------------------|----------------------|----------------------------|--------------------------------------------------------------------------------------|
| <b>Indicator Name</b>      | Cost coverage Ratio. | <b>Indicator Number</b>    |                                                                                      |
| <b>Indicator Type</b>      | Output Indicator     | <b>Reporting Frequency</b> | Quarterly                                                                            |
| <b>Unit of Measurement</b> | Number of months     | <b>Indicator Formula</b>   | Cash+ investment-unspent<br>conditional grant/monthly fixed<br>operating expenditure |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                                                                                                                                                                                                                                       |                             |                                                 |
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| <b>Indicator Definition</b>                                  | This ratio indicates the municipality's ability to meet at least its monthly fixed commitments from cash and short term, investments with collecting any additional revenue, during that month. The industry norm is 1- 3 months                      |                             |                                                 |
| <b>Indicator Rationale</b>                                   | To measure the ability of the municipality to settle its obligations without raising any additional revenue                                                                                                                                           |                             |                                                 |
| <b>Notes on Calculation</b>                                  | Last value                                                                                                                                                                                                                                            |                             |                                                 |
| <b>Indicator Origin</b>                                      | Section 71 of MFMA circulars, IDP and BTO SDBIP                                                                                                                                                                                                       |                             |                                                 |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Compare banks with highest rate return</li> <li>• Invest on highest rate return bank</li> <li>• Generate interest revenue from investment account</li> <li>• Report on the investment performance</li> </ul> |                             |                                                 |
| <b>Processing Transactions &amp; Controls</b>                | Data capturing, reconciliation on monthly bases and outcomes on MFMA section 71, section 72 and section 52(d) report                                                                                                                                  |                             |                                                 |
| <b>System Used to plan, process &amp; report achievement</b> | Financial system Munsoft, MS word, PDF                                                                                                                                                                                                                | <b>Output Documentation</b> | Section 71, 72 and 52(d) reports<br>PMS reports |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                                                                                                                                  |                             |                                                 |

|                              |                                                                                                                                                                                                                                                |                            |                                             |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------------------------|
| <b>Indicator Name</b>        | % of Capital expenditure to total expenditure                                                                                                                                                                                                  | <b>Indicator Number</b>    |                                             |
| <b>Indicator Type</b>        | Output Indicator                                                                                                                                                                                                                               | <b>Reporting Frequency</b> | Quarterly                                   |
| <b>Unit of Measurement</b>   | Percentage                                                                                                                                                                                                                                     | <b>Indicator Formula</b>   | Capital expenditure/total expenditure X 100 |
| <b>Indicator Definition</b>  | This ratio is used to assess the level of capital expenditure to total expenditure which indicates the prioritisation of expenditure towards current operations vs future capacity in terms of municipal services. Industry norm is 10% to 20% |                            |                                             |
| <b>Indicator Rationale</b>   | To ensure that the municipality's capital expenditure is largely directed towards service delivery infrastructure and not administrative assets.                                                                                               |                            |                                             |
| <b>Notes on Calculation</b>  | Stand-alone                                                                                                                                                                                                                                    |                            |                                             |
| <b>Indicator Origin</b>      | Section 71 of MFMA circulars, IDP and BTO SDBIP                                                                                                                                                                                                |                            |                                             |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Generate mSCOA Trial balance</li> <li>• Report on capital expenditure vs total expenditure ratio</li> </ul>                                                                                           |                            |                                             |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                                                                                                      |                             |                                                 |
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| <b>Processing Transactions &amp; Controls</b>                | Data capturing, reconciliation on monthly bases and outcomes on MFMA section 71, section 72 and section 52(d) report |                             |                                                 |
| <b>System Used to plan, process &amp; report achievement</b> | Financial system Munsoft, MS word, PDF                                                                               | <b>Output Documentation</b> | Section 71, 72 and 52(d) reports<br>PMS reports |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                 |                             |                                                 |

|                                                              |                                                                                                                                                                                                                                                                   |                             |                                                                                            |
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| <b>Indicator Name</b>                                        | % of capital expenditure to total expenditure (budgeted)                                                                                                                                                                                                          | <b>Indicator Number</b>     |                                                                                            |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                                                                                                                                  | <b>Reporting Frequency</b>  | Quarterly                                                                                  |
| <b>Unit of Measurement</b>                                   | Percentage                                                                                                                                                                                                                                                        | <b>Indicator Formula</b>    | $\frac{\text{Budgeted Capital expenditure}}{\text{budgeted total expenditure}} \times 100$ |
| <b>Indicator Definition</b>                                  | This ratio is used to assess the level of budgeted capital expenditure to budgeted total expenditure which indicates the prioritisation of expenditure towards current operations vs future capacity in terms of municipal services. Industry norm is 10% to 20%. |                             |                                                                                            |
| <b>Indicator Rationale</b>                                   | To ensure that the municipality's capital expenditure is largely directed towards service delivery infrastructure and not administrative assets.                                                                                                                  |                             |                                                                                            |
| <b>Notes on Calculation</b>                                  | Stand-alone                                                                                                                                                                                                                                                       |                             |                                                                                            |
| <b>Indicator Origin</b>                                      | Section 71 of MFMA circulars, IDP and BTO SDBIP                                                                                                                                                                                                                   |                             |                                                                                            |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>Generate mSCOA Trial balance</li> <li>Report on budgeted capital expenditure vs budgeted total expenditure ratio</li> </ul>                                                                                                |                             |                                                                                            |
| <b>Processing Transactions &amp; Controls</b>                | Data capturing, reconciliation on monthly bases and outcomes on MFMA section 71, section 72 and section 52(d) report                                                                                                                                              |                             |                                                                                            |
| <b>System Used to plan, process &amp; report achievement</b> | Financial system Munsoft, MS word, PDF                                                                                                                                                                                                                            | <b>Output Documentation</b> | Section 71, 72 and 52(d) reports<br>PMS reports                                            |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                                                                                                                                              |                             |                                                                                            |

|                       |                                                             |                         |  |
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| <b>Indicator Name</b> | Number of Interim and annual financial statements developed | <b>Indicator Number</b> |  |
|-----------------------|-------------------------------------------------------------|-------------------------|--|

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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| <b>Indicator Type</b>                                        | Output indicator                                                                                                                                                                                   | <b>Reporting Frequency</b>  | Quarterly                          |
| <b>Unit of Measurement</b>                                   | Number of days                                                                                                                                                                                     | <b>Indicator Formula</b>    | N/A                                |
| <b>Indicator Definition</b>                                  | This indicator is intended to monitor if financial statements are prepared and submitted within stipulated timeframes as legislated in the MFMA.                                                   |                             |                                    |
| <b>Indicator Rationale</b>                                   | The municipality takes reasonable steps to ensure that financial statements are prepared and submitted within stipulated timeframes.                                                               |                             |                                    |
| <b>Notes on Calculation</b>                                  | Stand alone                                                                                                                                                                                        |                             |                                    |
| <b>Indicator Origin</b>                                      | National Indicator/IDP/SDBIP                                                                                                                                                                       |                             |                                    |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Generate mSCOA Trial Balance</li> <li>• Generate General ledger</li> </ul>                                                                                |                             |                                    |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>• Data capturing, reconciliation on monthly bases and outcomes on MFMA section 71, section 72 and section 52(d) report</li> <li>• Asset register</li> </ul> |                             |                                    |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft Financial system; PMS System                                                                                                                                            | <b>Output Documentation</b> | PMS report<br>Financial statements |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                                                                               |                             |                                    |

|                              |                                                                                                                                   |                            |           |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------|
| <b>Indicator Name</b>        | Number of financial statutory reports/documents compiled and submitted to the CFO                                                 | <b>Indicator Number</b>    |           |
| <b>Indicator Type</b>        | Output indicator                                                                                                                  | <b>Reporting Frequency</b> | Quarterly |
| <b>Unit of Measurement</b>   | Number of days                                                                                                                    | <b>Indicator Formula</b>   | N/A       |
| <b>Indicator Definition</b>  | S71, S52(d) and S72 reports must be submitted within stipulated timeframes as per requirement of the MFMA.                        |                            |           |
| <b>Indicator Rationale</b>   | The municipality takes reasonable steps to ensure that statutory reports are prepared and submitted within stipulated timeframes. |                            |           |
| <b>Notes on Calculation</b>  | Stand-alone                                                                                                                       |                            |           |
| <b>Indicator Origin</b>      | National Indicator/SDBIP/MFMA                                                                                                     |                            |           |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Generate mSCOA Trial Balance</li> <li>• Generate General ledger</li> </ul>               |                            |           |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

|                                                              |                                                                                                                                                                        |                             |                                                                 |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------------------------------------------|
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>Data capturing, reconciliation on monthly bases and outcomes on MFMA section 71, section 72 and section 52(d) report</li> </ul> |                             |                                                                 |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft<br>Financial system; PMS System                                                                                                             | <b>Output Documentation</b> | Section 71 report<br>Section 52 (d) report<br>Section 72 report |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                                                   |                             |                                                                 |

|                                                              |                                                                                                                                                                                                                                                                                                        |                             |                                                                            |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------------------|
| <b>Indicator Name</b>                                        | Number of credible budgets, budget related policies and tariffs developed and submitted                                                                                                                                                                                                                | <b>Indicator Number</b>     |                                                                            |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                                                                                                                                                                       | <b>Reporting Frequency</b>  | Quarterly                                                                  |
| <b>Unit of Measurement</b>                                   | Number of days                                                                                                                                                                                                                                                                                         | <b>Indicator Formula</b>    | N/A                                                                        |
| <b>Indicator Definition</b>                                  | <ul style="list-style-type: none"> <li>Draft budget, Final budget, Adjusted budgets, and Budget related policies must be submitted within stipulated timeframes as per requirement of the MFMA.</li> </ul>                                                                                             |                             |                                                                            |
| <b>Indicator Rationale</b>                                   | <ul style="list-style-type: none"> <li>The municipality takes reasonable steps to ensure that draft, final, adjusted budgets are prepared and submitted within stipulated timeframes.</li> </ul>                                                                                                       |                             |                                                                            |
| <b>Notes on Calculation</b>                                  | Stand-alone                                                                                                                                                                                                                                                                                            |                             |                                                                            |
| <b>Indicator Origin</b>                                      | National Indicator/Budget regulations<br>SDBIP/MFMA/Budget circulars                                                                                                                                                                                                                                   |                             |                                                                            |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>Generate budget template.</li> <li>Setup budget departmental engagement meetings with HOD's.</li> <li>Consolidate the budget and make sure that it is funded.</li> <li>Submit the budget document to the CFO</li> <li>Review budget related policies</li> </ul> |                             |                                                                            |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>Loading of the budget to the system</li> <li>Setup the budget controls to avoid budget overruns</li> </ul>                                                                                                                                                      |                             |                                                                            |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft<br>Financial system; PMS System                                                                                                                                                                                                                                             | <b>Output Documentation</b> | Draft Budget<br>Final Budget<br>Adjusted Budget<br>Budget related policies |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                                                                                                                                                                                   |                             |                                                                            |

|                       |                              |                            |           |
|-----------------------|------------------------------|----------------------------|-----------|
| <b>Indicator Name</b> | Grant Expenditure monitoring | <b>Indicator Number</b>    |           |
| <b>Indicator Type</b> | Output Indicator             | <b>Reporting Frequency</b> | Quarterly |



**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------|
| <b>Unit of Measurement</b>                                   | Number of days                                                                                                                                                         | <b>Indicator Formula</b>    | N/A                                                            |
| <b>Indicator Definition</b>                                  | Grants expenditure monitoring reports must be submitted within stipulated timeframes as per requirement of the MFMA.                                                   |                             |                                                                |
| <b>Indicator Rationale</b>                                   | The municipality takes reasonable steps to ensure that grants monitoring reports are prepared and submitted within stipulated timeframes.                              |                             |                                                                |
| <b>Notes on Calculation</b>                                  | Stand-alone                                                                                                                                                            |                             |                                                                |
| <b>Indicator Origin</b>                                      | National Indicator/Budget regulations<br>SDBIP/MFMA/Budget circulars                                                                                                   |                             |                                                                |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>Generate mSCOA Trial balance</li> </ul>                                                                                         |                             |                                                                |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>Data capturing, reconciliation on monthly bases and outcomes on MFMA section 71, section 72 and section 52(d) report</li> </ul> |                             |                                                                |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft Financial system; PMS System                                                                                                                | <b>Output Documentation</b> | Section 71 report<br>Section 52(d) report<br>Section 72 report |
| <b>Responsible Person</b>                                    | Manager: Budget Planning & Reporting                                                                                                                                   |                             |                                                                |

|                                                              |                                                                                                                                                                        |                             |                                                                |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------|
| <b>Indicator Name</b>                                        | FMCMM & E-monitoring reporting                                                                                                                                         | <b>Indicator Number</b>     |                                                                |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                                       | <b>Reporting Frequency</b>  | Quarterly                                                      |
| <b>Unit of Measurement</b>                                   | Number of days                                                                                                                                                         | <b>Indicator Formula</b>    | N/A                                                            |
| <b>Indicator Definition</b>                                  | FMCMM & E-monitoring reports must be submitted on quarterly bases.                                                                                                     |                             |                                                                |
| <b>Indicator Rationale</b>                                   | The municipality takes reasonable steps to ensure that FMCMM & E-monitoring reports reports are prepared and submitted within stipulated timeframes.                   |                             |                                                                |
| <b>Notes on Calculation</b>                                  | Stand-alone                                                                                                                                                            |                             |                                                                |
| <b>Indicator Origin</b>                                      | National Indicator/Budget regulations<br>SDBIP/MFMA/Budget circulars                                                                                                   |                             |                                                                |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>Generate mSCOA Trial balance</li> </ul>                                                                                         |                             |                                                                |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>Data capturing, reconciliation on monthly bases and outcomes on MFMA section 71, section 72 and section 52(d) report</li> </ul> |                             |                                                                |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft Financial system; PMS System                                                                                                                | <b>Output Documentation</b> | Section 71 report<br>Section 52(d) report<br>Section 72 report |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|---------------------------|--------------------------------------|
| <b>Responsible Person</b> | Manager: Budget Planning & Reporting |
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### SUPPLY CHAIN MANAGEMENT

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |           |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------|
| <b>Indicator Name</b>        | Number of SCM projects implemented:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Indicator Number</b>    |           |
| <b>Indicator Type</b>        | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Reporting Frequency</b> | Quarterly |
| <b>Unit of Measurement</b>   | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Indicator Formula</b>   |           |
| <b>Indicator Definition</b>  | <p>The indicator is intending to measure that all SCM aspects are reported on and implemented in an efficient and effective manner. The SCM projects refer to 1. Demand management plan, 2. Contract Management, 3. SCM Compliance, 4 SCM policy reviews, 5. SMME beneficiation report</p> <ul style="list-style-type: none"> <li>• Demand management: Covers the development of the procurement plan, monitoring and reporting the implementation thereof.</li> <li>• Contract Management: Covers the monitoring of all contracts procured through the SCM policy.</li> <li>• SCM reporting: It cover all types of procurement that are below R 300 000.00 and above R 300 000.00. Procurement like, formal quotation, competitive bids, deviations and transversal contracts</li> <li>• Deviations: Covers all procurement that are procured through section 36.</li> </ul> |                            |           |
| <b>Indicator Rationale</b>   | To ensure compliance with SCM regulatory framework whilst ensuring that services are procured at the right time with correct quantities, at the right place and at the correct cost to meet strategic objectives.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                            |           |
| <b>Notes on Calculation</b>  | Non- cumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |           |
| <b>Indicator Origin</b>      | IDP/SCM- SDBIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                            |           |
| <b>Inputs and Activities</b> | <p>Demand Management Plan</p> <ul style="list-style-type: none"> <li>• Sourcing of priority list from HOD's</li> <li>• Consolidating of procurement plan</li> <li>• Approval of procurement plan by Municipal Manager</li> <li>• Submission of procurement plan to Provincial Treasury</li> <li>• Appointment of bid committee members by MM and approval of the sitting thereof</li> <li>• Submission of Specifications by HOD.</li> <li>• Advertising, closing, evaluation and adjudication of Bids.</li> <li>• Report all awards as reflected in the procurement plan</li> </ul>                                                                                                                                                                                                                                                                                           |                            |           |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                      | <ul style="list-style-type: none"> <li>• Submission of reports on implementation of DMP to the CFO</li> </ul> <p>Contracts management</p> <ul style="list-style-type: none"> <li>• Develop contracts register</li> <li>• Develop vendor performance reporting template</li> <li>• Disseminate vendor performance template to all project managers as per contract register to assess vendor performance.</li> <li>• Draft a letter of feedback on performance to service provider for purposes of continuous improvement.</li> <li>• Develop report on overall vendor performance for consideration of the CFO and standing committee.</li> </ul> <p>SCM Reports</p> <ul style="list-style-type: none"> <li>• Develop quarterly reports for consideration of CFO, MM, Mayor, Standing Committee and Provincial Treasury that reflects all awards deviations, PPP agreements, establishment of bid committees, compliance reporting (Treasury and Council) and risk management.</li> </ul> <p>Deviation</p> <ul style="list-style-type: none"> <li>• Develop a deviation register which covers all department of the municipality.</li> <li>• The deviation register must categories the different reason of deviation as the section 36 of SCM policy. The reason for deviation as follows: <ul style="list-style-type: none"> <li>(i) emergency.</li> <li>(ii) if such goods or services are produced or available from a single provider only.</li> <li>(iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile.</li> <li>(iv) acquisition of animals for zoos, nature reserves or game reserves; or</li> <li>(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes;</li> </ul> </li> </ul> |
| <p><b>Processing Transactions &amp; Controls</b></p> | <ul style="list-style-type: none"> <li>• Facilitates the placing of an advert</li> <li>• Contract Management Policy, SOPs</li> <li>• Appointment letter and Signed Service Level Agreement</li> <li>• Contracts Register</li> <li>• Vendor Performance Sheets</li> <li>• Written communication to Project Managers for the completion of vendor performance sheets.</li> <li>• Develop quarterly report that includes all awards deviations, PPP agreements, establishment of bid committees, compliance reporting (Treasury and Council) and risk management.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                              | <ul style="list-style-type: none"> <li>Disseminate Vendor Performance Sheets to Project Managers to assess the vendors and provide feedback to the service providers for improvement.</li> <li>Report on performance of vendors quarterly</li> <li>SCM policy reviewed</li> </ul> |                             |                                                                                                                                                                                                                                              |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, IMIS System; PMS System                                                                                                                                                                                                                                        | <b>Output Documentation</b> | SCM Report with a copy of: <ol style="list-style-type: none"> <li>Demand management plan with implementation report thereof.</li> <li>signed vendor performance report.</li> <li>Quarterly SCM report</li> <li>Deviation register</li> </ol> |
| <b>Responsible Person</b>                                    | Manager: SCM & Assets                                                                                                                                                                                                                                                             |                             |                                                                                                                                                                                                                                              |

## ASSETS

|                                   |                                                                                                                                                                                                                                                                                                                                                               |                            |                                                       |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------|
| <b>Indicator Name</b>             | Number of Asset Projects implemented                                                                                                                                                                                                                                                                                                                          | <b>Indicator Number</b>    |                                                       |
| <b>Indicator Type</b>             | Output Indicator                                                                                                                                                                                                                                                                                                                                              | <b>Reporting Frequency</b> | Quarterly                                             |
| <b>Unit of Measurement</b>        | Number                                                                                                                                                                                                                                                                                                                                                        | <b>Indicator Formula</b>   | Sum of the total number of Asset Projects implemented |
| <b>Indicator Definition About</b> | Asset Management refers to the Assets Verifications, Assets Reconciliations implemented.                                                                                                                                                                                                                                                                      |                            |                                                       |
| <b>Indicator Rationale Why</b>    | To ensure that municipal assets are adequately counted and accounted for. This is to prevent and detect where losses of assets may occur. In terms of GRAP reporting standards impairment and condition assessment is to be conducted for each financial reporting period.                                                                                    |                            |                                                       |
| <b>Notes on Calculation</b>       | Standalone                                                                                                                                                                                                                                                                                                                                                    |                            |                                                       |
| <b>Indicator Origin</b>           | GRAP Accounting Standard                                                                                                                                                                                                                                                                                                                                      |                            |                                                       |
| <b>Inputs and Activities</b>      | Asset Management <ul style="list-style-type: none"> <li>Conduct Assets Verification</li> <li>Generate Report on Missing and Verified Assets and Asset Conditions</li> <li>Submit the Verifications Report on Assets Write-offs, Disposals to Standing Committee</li> <li>Extract General Ledger and Asset Register for comparison of transactions.</li> </ul> |                            |                                                       |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                                                              | <ul style="list-style-type: none"> <li>• Perform the Reconciliation of General Ledger and Assets Register on Reconciliation template</li> <li>• Investigate and Write Correction Journals where there is non-reconciling items.</li> <li>• Notification of Assets count</li> <li>• Asset count instructions</li> <li>• Missing and verified assets report</li> <li>• Missing and verified assets report</li> <li>• Asset verification report</li> </ul> |                             |                                                              |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>• Asset Barcode Scanner, Asset Count by Location</li> <li>• Asset Verification Report.</li> </ul>                                                                                                                                                                                                                                                                                                                |                             |                                                              |
| <b>System Used to plan, process &amp; report achievement</b> | Asset scanner<br>Munsoft Asset System<br>Vehicle Tracking System<br>PMS System                                                                                                                                                                                                                                                                                                                                                                          | <b>Output Documentation</b> | Asset Verification Report<br><br>Asset reconciliation report |
| <b>Responsible Person</b>                                    | Manager: SCM & Assets                                                                                                                                                                                                                                                                                                                                                                                                                                   |                             |                                                              |

|                                   |                                                                                                                                                                                                                                                                                       |                            |                                                       |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------|
| <b>Indicator Name</b>             | Number of Asset projects implemented                                                                                                                                                                                                                                                  | <b>Indicator Number</b>    |                                                       |
| <b>Indicator Type</b>             | Output Indicator                                                                                                                                                                                                                                                                      | <b>Reporting Frequency</b> | Quarterly                                             |
| <b>Unit of Measurement</b>        | Number                                                                                                                                                                                                                                                                                | <b>Indicator Formula</b>   | Sum of the total number of Asset Projects implemented |
| <b>Indicator Definition About</b> | Reconciliation of the Asset register transactions with the general ledger transaction                                                                                                                                                                                                 |                            |                                                       |
| <b>Indicator Rationale Why</b>    | To ensure that the General Ledger transactions are reconciled with the Asset Register Transactions. This is to satisfy the assertions of completeness, rights, existence and valuation of Assets. To ensure that there are no omissions of ledger transactions in the Asset register. |                            |                                                       |
| <b>Notes on Calculation</b>       | Standalone                                                                                                                                                                                                                                                                            |                            |                                                       |
| <b>Indicator Origin</b>           | Grap Accounting Standard                                                                                                                                                                                                                                                              |                            |                                                       |
| <b>Inputs and Activities</b>      | <ul style="list-style-type: none"> <li>• General ledger actual extract</li> <li>• Asset additions listing</li> <li>• Asset reconciliation template</li> <li>• writing of correction journal</li> </ul>                                                                                |                            |                                                       |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>• Correction journal</li> <li>• Investigate non-reconciling items</li> </ul> |                             |                      |
| <b>System Used to plan, process &amp; report achievement</b> | Munsoft Asset System<br>PMS System                                                                                  | <b>Output Documentation</b> | Asset Reconciliation |
| <b>Responsible Person</b>                                    | Manager SCM & Assets                                                                                                |                             |                      |

|                                                              |                                                                                                                                                                                |                             |                                                                      |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------------|
| <b>Indicator Name</b>                                        | Number of cost containment measures implemented                                                                                                                                | <b>Indicator Number</b>     |                                                                      |
| <b>Indicator Type</b>                                        | Output Indicator                                                                                                                                                               | <b>Reporting Frequency</b>  | Quarterly                                                            |
| <b>Unit of Measurement</b>                                   | Number                                                                                                                                                                         | <b>Indicator Formula</b>    | Number of cost containment measures implemented against the strategy |
| <b>Indicator Definition</b>                                  | Cost-effectiveness and efficiency of procurement of goods and services.                                                                                                        |                             |                                                                      |
| <b>Indicator Rationale</b>                                   | to ensure that the resources of a municipality and municipal entity are used effectively, efficiently, and economically by implementing cost containment measures.             |                             |                                                                      |
| <b>Notes on Calculation</b>                                  | Percentage                                                                                                                                                                     |                             |                                                                      |
| <b>Indicator Origin</b>                                      | National Treasury, IDP, and SDBIP                                                                                                                                              |                             |                                                                      |
| <b>Inputs and Activities</b>                                 | National Treasury regulations<br>ELM Cost Containment Strategy                                                                                                                 |                             |                                                                      |
| <b>Processing Transactions &amp; Controls</b>                | ELM Supply Chain Management Policy<br>Implementation of ELM Cost Containment<br>Requesting quotations<br>Capturing of requisition on the Munsoft system<br>Capturing of orders |                             |                                                                      |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft,<br>PMS System                                                                                                                                      | <b>Output Documentation</b> | Cost Containment Strategy<br>Report                                  |
| <b>Responsible Person</b>                                    | Manager SCM & Assets                                                                                                                                                           |                             |                                                                      |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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| <b>Indicator Name</b>                                        | Average number of days taken to receive payment from debtors (net debtor's days – current)                                                                                                                                                                                                                                                                                                                           | <b>Indicator Number</b>     |                                                              |
| <b>Indicator Type</b>                                        | Output indicator                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Reporting Frequency</b>  | Quarterly                                                    |
| <b>Unit of Measurement</b>                                   | Number of days                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator Formula</b>    | (Billed Revenue/current receipts )<br>× 365                  |
| <b>Indicator Definition</b>                                  | This ratio reflects the collection period. Net Debtor Days refers to the average number of days required for the municipality to receive payment from its Consumers for bills/invoices issued to them for services.                                                                                                                                                                                                  |                             |                                                              |
| <b>Indicator Rationale</b>                                   | The Ratio excludes balances for Debtors, which the Municipality or Municipal Entity has assessed as potentially irrecoverable, and is also a good indication of the effectiveness of credit control procedures within the Municipality as well as the extent to which the Municipality has provided for Doubtful Debts.                                                                                              |                             |                                                              |
| <b>Notes on Calculation</b>                                  | The method of calculation is Gross Debtors less Bad Debt Provision divided by Billed Revenue multiplied by 365                                                                                                                                                                                                                                                                                                       |                             |                                                              |
| <b>Indicator Origin</b>                                      | National Indicator/IDP/SDBIP/Income and expenditure unit                                                                                                                                                                                                                                                                                                                                                             |                             |                                                              |
| <b>Inputs and Activities</b>                                 | <ul style="list-style-type: none"> <li>• Approved Tariff policy</li> <li>• Approved Tariff book</li> <li>• Billing module (FMS)</li> <li>• Sending invoices to customers</li> <li>• Receipts from customers</li> <li>• Implementation of debt collection and credit control policy</li> </ul>                                                                                                                        |                             |                                                              |
| <b>Processing Transactions &amp; Controls</b>                | <ul style="list-style-type: none"> <li>• Billing is done monthly on Munsoft</li> <li>• Before printing, an exception report is generated, and any discrepancies are investigated.</li> <li>• The system will automatically invoice the debtor for the month under consideration.</li> <li>• The billing is approved on the financial system by the Manager: Income and Expenditure/Chief Finance Officer.</li> </ul> |                             |                                                              |
| <b>System Used to plan, process &amp; report achievement</b> | MS Word, MS Excel, Munsoft<br>Financial system, PMS System                                                                                                                                                                                                                                                                                                                                                           | <b>Output Documentation</b> | Summary of billing VS<br>Receipts report submitted to<br>CFO |
| <b>Responsible Person</b>                                    | Manager: Income and Expenditure                                                                                                                                                                                                                                                                                                                                                                                      |                             |                                                              |

## 7.6 Office of the Municipal Manager

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                            |                                                                               |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------|
| <b>Indicator Name</b>        | % Implementation of Institutional PMS process plan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Indicator Number</b>    |                                                                               |
| <b>Indicator Type</b>        | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Reporting Frequency</b> | Quarterly                                                                     |
| <b>Unit of Measurement</b>   | Percentage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Indicator Formula</b>   | Number of PMS activities achieved / planned PMS Process Flow activities X 100 |
| <b>Indicator Definition</b>  | A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role players. This indicator measures percentage of PMS Process plans activities implemented. PMS process plan outlines activities, timeframes and step by step process that need to be followed to successfully implement institutional PMS. Institutional performance management system ensures that information reported on is aligned with planned indicators and targets; evidence information provided is adequate, correct and valid.                                                                                                                                                                                                                                                                                      |                            |                                                                               |
| <b>Indicator Rationale</b>   | To ensure that legislative prescripts are complied with and PMS is effective and is incorporated as part of institutional culture for improved organizational performance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |                                                                               |
| <b>Notes on Calculation</b>  | The achievement is stand alone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                                                                               |
| <b>Indicator Origin</b>      | Municipal Systems Act: MFMA; IDP; PMS Policy & Process Plan; SDBIP;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            |                                                                               |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Prepare draft and final Service and Budget Implementation Plan (SDBIP)</li> <li>• Submit draft and final SDBIP to Management, EXCO and Council for consideration</li> <li>• Submit all council approved documents to relevant departments for compliance.</li> <li>• Develop and submit draft and final Annual Report to Council for noting and approval.</li> <li>• Load approved SDBIP into the reporting system.</li> <li>• Open the system for reporting and close after stipulated time frames.</li> <li>• Conduct SDBIP system quality assurance, address rejections, re-assure rejected performance indicators, draft quality assurance report.</li> <li>• Publicise the document after adoption                         <ul style="list-style-type: none"> <li>- Draft and Final SDBIP</li> <li>- Draft Annual report and oversight report</li> </ul> </li> <li>• Budget and SDBIP adjustment in February</li> <li>• Prepare mid-year review performance report and item for EXCO &amp; Council.</li> </ul> |                            |                                                                               |



## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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| <b>Processing Transactions &amp; Controls</b>                | <p>Management approval of the PMS process plan. Quarterly reporting of PMS Process Plan implementation. Reporting to PMS Project Steering Committee.</p> <p>The Senior Manager reviews reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit would reject it on the system, if the information uploaded is valid it is approved. The system also produces a departmental assurance report, if necessary, once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                        |
| <b>System Used to plan, process &amp; report achievement</b> | IDP, SDBIP and Business plan for planning; MS Word for processing of report; and PMS System for reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Output Documentation</b> | PMS Process Plan Implementation Report |
| <b>Responsible Person</b>                                    | Manager IDP and PMS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                             |                                        |

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| <b>Indicator Name</b>       | Number of focus groups enterprise projects implemented                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Indicator Number</b>    |                                                                   |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Reporting Frequency</b> | Quarterly                                                         |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Indicator Formula</b>   | Sum of the total number of focus enterprise projects implemented. |
| <b>Indicator Definition</b> | <p>Focus groups on the context of the municipality refer to youth, women, people with disability, elderly, children and military veterans. The scope of focus groups targeted for enterprise development this year is people with disability and women. This indicator measures the number of projects that the municipality implements to support people with disability and women owned enterprises. The total number of projects for this financial year is three, they are as follow; PWD Enterprise, Women Enterprise, Project Sithasolwazi.</p> <p><b>PWD and Women Enterprise</b> project is a carryover project from the last financial year, the support will be in form of material, agricultural implements and salon container facility.</p> <p><b>Project Sithasolwazi</b> is an information sharing platform for focus groups- owned businesses to empower them with business opportunities for possible business growth &amp; expansion</p> |                            |                                                                   |
| <b>Indicator Rationale</b>  | To empower the focus groups to ensure their participation in the mainstream of local economy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                                                                   |
| <b>Notes on Calculation</b> | Cumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                            |                                                                   |
| <b>Indicator Origin</b>     | OMM SDBIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                            |                                                                   |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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| <b>Inputs and Activities</b>                          | <p><b>PWD and Women enterprise development fund</b></p> <ul style="list-style-type: none"> <li>• Consult with relevant stakeholders</li> <li>• Establish a selection committee</li> <li>• Formulate selection criteria</li> <li>• Develop notices and posters for advertising</li> <li>• Receive proposals</li> <li>• Select qualifying businesses or coops in accordance with pre-designed selection criteria</li> <li>• Conduct verification for selected businesses</li> <li>• Sign service level agreement with successful applicants</li> <li>• Convene inception meeting with successful applicants and SCM representative</li> <li>• Provide the necessary support to the successful applicants (businesses) in accordance with the application.</li> <li>• Monitor delivery of goods and/or services for the applicant</li> <li>• Compile a close-out report with all the necessary evidence</li> <li>• Monitor the running of the business after the municipal support</li> </ul> <p><b>Project Sithasolwazi</b></p> <ul style="list-style-type: none"> <li>• Review database of focus groups businesses</li> <li>• Identify information/knowledge gaps</li> <li>• Identify and invite relevant stakeholders for the session</li> <li>• Organize logistics for the session (venue, catering, transport etc)</li> <li>• Host the session</li> <li>• Report development and submission</li> </ul> |
| <b>Processing<br/>Transactions &amp;<br/>Controls</b> | <p>Drafting and approval of specifications, Appointment of service providers and signing of Service Level Agreement; Convene an inception meeting with the service provider. Prepare, sign and file minutes. Confirmation of delivery of goods and services is as per the specifications with the beneficiaries and facilitate approval for payments to service providers. Vendor performance management is conducted by SCM where a service provider is involved, and reports are developed. The Senior Manager Strategic Support will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system, if the information uploaded</p>                                                                                                                                                                                                                                                                                                                                       |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | is approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis. |                             |                                                                                                                                          |
| <b>System Used to plan, process &amp; report achievement</b> | IDP, SDBIP, Business Plans, MS Word, MS Excel, Munisoft; PMS System                                                                                                                                                                          | <b>Output Documentation</b> | Focus Group Enterprise Development Report with PWD, Women and Sithasolwazi relevant evidence, e.g. Acknowledgement of receipt of support |
| <b>Responsible Person</b>                                    | Manager: Special Programs Unit                                                                                                                                                                                                               |                             |                                                                                                                                          |

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| <b>Indicator Name</b>        | Number of institutional strategic plans developed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Indicator Number</b>    |                                                       |
| <b>Indicator Type</b>        | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Reporting Frequency</b> | Annually                                              |
| <b>Unit of Measurement</b>   | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Indicator Formula</b>   | Sum of the total number of strategic plans developed. |
| <b>Indicator Definition</b>  | This indicator measures the number of institutional and departmental plans developed through strategic and departmental planning sessions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |                                                       |
| <b>Indicator Rationale</b>   | To ensure that legislative prescripts are complied with and priorities for each financial year are identified and budgeted for.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                                                       |
| <b>Notes on Calculation</b>  | The achievement is cumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                            |                                                       |
| <b>Indicator Origin</b>      | Municipal Systems Act; IDP; SDBIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                            |                                                       |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>Develop a strategic planning review proposal for Municipal Manager to recommend and for the Mayor to approve</li> <li>Develop project plan for the team which will be preparing logistics and content for planning sessions</li> <li>Procure services for strategic planning facilitation.</li> <li>Conduct inception meeting for appointed service provider.</li> <li>Prepare all the logistical arrangements for departmental and strategic planning sessions</li> <li>Prepare content for departmental and institutional planning to standardise and support departments</li> </ul> |                            |                                                       |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | <ul style="list-style-type: none"> <li>• Provide technical support to other departments in order to successfully convene their departmental planning sessions</li> <li>• Convene strategic planning session.</li> <li>• Compile strategic planning session close-out report.</li> <li>• Develop draft SDBIP for the next financial year</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                             |                                                                                                                                            |
| <b>Processing Transactions &amp; Controls</b>                | <p>Signing of service level agreement with appointed service provider. Inception meeting with appointed service provider. Discuss and agree on the project plan. Develop and sign service level agreement with terms and conditions including project scope. Contract management and monitoring of service provider performance. Service provider performance and payment.</p> <p>The Senior Manager Strategic Support will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. If the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                                                                                            |
| <b>System Used to plan, process &amp; report achievement</b> | IDP, SDBIP & Business plan for planning; MS Word & MS Excel for processing of report; and PMS System for reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Output Documentation</b> | Business plan; Strategy review proposal; project plan; templates for planning sessions; Strategic Planning Report with attendance register |
| <b>Responsible Person</b>                                    | Senior Manager: Strategic Support Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                                                                                                                            |

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| <b>Indicator Name</b>       | Number of risk and ethics management projects implemented                                                                                                                                                                                                                                     | <b>Indicator Number</b>    |                                                                |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                              | <b>Reporting Frequency</b> | Quarterly                                                      |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                        | <b>Indicator Formula</b>   | Sum of the total number of risk & ethics projects implemented. |
| <b>Indicator Definition</b> | This indicator refers to risk management project; anti-fraud and corruption project; legislative compliance project & ethics and integrity management project. These plans contain quarterly targets of what need to be achieved on a quarterly basis. Risk management project will be guided |                            |                                                                |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                              | by activities that are in the risk management implementation plan such as risk assessment; policy review, etc. Anti-fraud and corruption will be guided by activities that are in the anti-fraud and corruption implementation plan. Legislative and Compliance project will be guided by activities that are in the legislative compliance implementation plan. Ethics and integrity management project will focus on the implementation plan for the current financial year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Indicator Rationale</b>   | Risk and ethics management are one of the functions that exist to promote good governance, ethical culture and to reduce exposure of the municipality to risks ensuring that the municipality's objectives are achieved.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Notes on Calculation</b>  | The achievement is standalone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Indicator Origin</b>      | Local Government Risk Management framework; MFMA; Risk Management policies and strategy; ethics & integrity management strategy; & OMM IDP & SDBIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Inputs and Activities</b> | <p><b>Risk management project</b></p> <ul style="list-style-type: none"> <li>• Develop anti-fraud &amp; corruption, risk and ethics management business plan in the beginning of the financial year.</li> <li>• Review risk management implementation plan.</li> <li>• Implement activities in accordance with the reviewed risk management plan.</li> <li>• Monitoring and reporting on a quarterly basis.</li> <li>• Convene Risk Management Committee consider to table reports</li> <li>• Prepare reports as required/requested by the risk committee.</li> <li>• Assist the Risk Management Chairperson in compiling his/her reports for audit committee</li> </ul> <p><b>Anti-fraud and corruption</b></p> <ul style="list-style-type: none"> <li>• Develop anti-fraud &amp; corruption, risk and ethics management business plan in the beginning of the financial year.</li> <li>• Review anti-fraud &amp; corruption implementation plan.</li> <li>• Implement activities in accordance with the reviewed anti-fraud and corruption plan.</li> <li>• Process cases from National Anti- Corruption Anonymous Hotline, if any.</li> <li>• Processes cases from <a href="mailto:fraudhotline@elundini.gov.za">fraudhotline@elundini.gov.za</a> , if any.</li> <li>• Monitoring and reporting on a quarterly basis.</li> <li>• Convene Risk Management Committee consider to table reports</li> <li>• Prepare reports as required/requested by the risk committee.</li> </ul> <p><b>Legislative Compliance</b></p> <ul style="list-style-type: none"> <li>• Develop anti-fraud &amp; corruption, risk and ethics management business plan in the beginning of the financial year.</li> <li>• Review legislative compliance implementation plan.</li> </ul> |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | <ul style="list-style-type: none"> <li>• Implement activities in accordance with the reviewed legislative compliance plan.</li> <li>• Monitoring and reporting on a quarterly basis.</li> <li>• Prepare reports as required/requested by the risk committee.</li> </ul> <p><b>Ethics and Integrity Management Implementation Plan</b></p> <ul style="list-style-type: none"> <li>• Develop anti-fraud &amp; corruption, risk and ethics management business plan in the beginning of the financial year.</li> <li>• Review Ethics &amp; Integrity Management implementation plan.</li> <li>• Implement activities in accordance with the reviewed ethics &amp; integrity management plan.</li> <li>• Monitoring and reporting on a quarterly basis.</li> <li>• Prepare reports as required/requested by the risk committee.</li> </ul>                                                                                                                                                                                      |                             |                                                                                                                                                                                                                                                       |
| <b>Processing Transactions &amp; Controls</b>                | <p>Risk assessment to produce risk registers, capturing of risk register into the risk management system, table risk management reports on a quarterly basis to Risk Management Committee, portfolio committee and Audit Committee.</p> <p>Compile risk management reports on a quarterly basis for performance management requirements. The Senior Manager reviews reports prepared for quarterly performance reporting. Upload PMS reports into the system together with supporting evidence. Once this has been done, the IDP&amp;PMS unit conducts an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. If the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                                                                                                                                                                                                       |
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP & Business plan for planning; MS Word for development of report; MS Excel for development risk registers; Risk Management System and PMS System for reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Output Documentation</b> | Risk management implementation plan; anti-fraud & corruption implementation plan; ethics & integrity management plan; strategic & operational risk registers; Risk & ethics management quarterly report Attendance register. Risk management reports. |

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|                           |                                            |  | Portfolio Committee Risk management report. |
| <b>Responsible Person</b> | Senior Manager: Strategic Support Services |  |                                             |

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| <b>Indicator Name</b>                         | % implementation of IDP process plan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator Number</b>    |                                                                                                |
| <b>Indicator Type</b>                         | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Reporting Frequency</b> | Quarterly                                                                                      |
| <b>Unit of Measurement</b>                    | Percentage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Indicator Formula</b>   | Number of activities achieved<br>Divide by planned IDP/Budget<br>Process Plan Activities X 100 |
| <b>Indicator Definition</b>                   | IDP is the principal strategic planning instrument, which guides and informs all planning and development, and all decisions with regard to planning, management and development in a municipal area. IDP Process Plan is required to be developed and adopted as a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan; through appropriate mechanisms, processes and procedures established. This indicator measures implementation of all activities as outlined in the IDP Process Plan on a quarterly basis.                                                                          |                            |                                                                                                |
| <b>Indicator Rationale</b>                    | To ensure that legislative prescripts are complied with and the process to review the IDP is outlined and community consultation mechanisms are determined. The Council, has a responsibility to adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan;                                                                                                                                                                                                                                                                                                                              |                            |                                                                                                |
| <b>Notes on Calculation</b>                   | The achievement is stand alone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                            |                                                                                                |
| <b>Indicator Origin</b>                       | RSA Constitution, Municipal Systems Act; IDP; SDBIP; MFMA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                            |                                                                                                |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>Identify stakeholders to participate during the development of the IDP Process Plan</li> <li>Coordinate the sitting of meetings to develop the IDP Process Plan</li> <li>Develop process plan outlining all activities for the review of the following year's IDP and legislative compliance dates to adhere to as the municipality</li> <li>Submit draft IDP Process Plan to EXCO &amp; Council for approval.</li> <li>Report on the implementation of IDP Process Plan on a quarterly basis to all the relevant platforms such as IDP &amp; Budget Steering Committee; IDP Representative Forum; etc.</li> </ul> |                            |                                                                                                |
| <b>Processing Transactions &amp; Controls</b> | IDP Process Plan. EXCO & Council approval of the IDP process plan. Quarterly reporting of IDP Process Plan implementation. IDP Rep forum which sits quarterly for reporting service delivery implementation progress.                                                                                                                                                                                                                                                                                                                                                                                                                                     |                            |                                                                                                |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                                                              | The Senior Manager reviews reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance (Action assist). Once this has been done, the IDP&PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&PMS unit will reject it on the system, If the information uploaded is valid it is approved. The system also produces a departmental assurance report, if necessary, once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis. |                             |                                                                                     |
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP & Business plan for planning; MS Word for development of report; and PMS System for reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Output Documentation</b> | IDP Process Plan<br>Implementation Report with evidence of activity implementation. |
| <b>Responsible Person</b>                                    | Manager: IDP/PMS/M&E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                             |                                                                                     |

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| <b>Indicator Name</b>       | Percentage (%) implementation of the approved Internal Audit Plan projects                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Indicator Number</b>    |                                                                                                                          |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Reporting Frequency</b> | Quarterly                                                                                                                |
| <b>Unit of Measurement</b>  | Percentage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Indicator Formula</b>   | (Number of completed Internal audit projects / Total number of Internal audit projects in the Internal Audit Plan) x 100 |
| <b>Indicator Definition</b> | Internal audit projects are the examination and evaluation of the adequacy and effectiveness of the organization's governance, risk management, and internal controls as well as the quality of performance in carrying out assigned responsibilities to achieve the organization's stated goals and objectives. The indicator measures the extent to which planned internal audit projects contained in the approved Annual Internal Audit Plan are completed during the financial year. Only internal audit projects that have been fully completed and for which a final audit report has |                            |                                                                                                                          |



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|                                               | <p>been issued will be counted as completed and audit projects that are in progress at the reporting date will not be counted as completed. Where the approved Internal Audit Plan is formally revised and approved by the Audit Committee, the revised number of planned audit projects shall be used as the denominator for subsequent calculations.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Indicator Rationale</b>                    | <p>The successful implementation of the Internal Audit Plan contributes to the execution of internal audit activities that strengthen good governance and oversight through internal controls, risk management, financial governance, compliance with applicable legislation, and accountability within the municipality. The indicator further enables management, the Audit and Risk Committee, and Council to monitor progress against the approved audit plan and ensure that key organisational risks are adequately addressed through internal audit interventions</p>                                                                                                                                                                                                                                                                                             |
| <b>Notes on Calculation</b>                   | <ul style="list-style-type: none"> <li>• The indicator is measured on an accumulative basis throughout the financial year.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Indicator Origin</b>                       | <ul style="list-style-type: none"> <li>• MFMA Section 165</li> <li>• IDP</li> <li>• SDBIP</li> <li>• Approved Annual Internal Audit Plan</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Inputs and Activities</b>                  | <ul style="list-style-type: none"> <li>• Develop a flexible annual audit plan using an appropriate risk-based methodology, including any identified risks or control concerns raised by management.</li> <li>• Prepare a three-year rolling and annual Internal Audit Plan.</li> <li>• Discuss and obtain acceptance of the Internal Audit Plan from senior management.</li> <li>• Submit the Internal Audit Plan to the Audit &amp; Risk Committee for review and approval.</li> <li>• Implement the approved Internal Audit Plan and conduct audit engagements.</li> <li>• Monitor progress against the approved plan.</li> <li>• Report implementation progress and challenges to the Audit &amp; Risk Committee.</li> <li>• Follow up on management action plans and corrective actions.</li> </ul>                                                                  |
| <b>Processing Transactions &amp; Controls</b> | <p>After the plan has been approved by Audit and Risk Committee, Manager IA allocates projects due for each quarter to the Internal Auditors. Internal Auditors plan, execute, report and follow up on each audit project assigned to them. Internal Auditors engage with the auditee and management throughout the audit process to ensure effective communication of audit findings. Manager IA reviews all working papers and audit reports throughout the audit process. Final internal audit reports are presented to the management and the Audit and Risk Committee. The Municipal Manager reviews reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the</p> |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | IDP&PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&PMS unit will reject it on the system, if the information uploaded is valid, it is approved. The system also produces a departmental assurance report, if necessary, once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis. |                             |                                                                                                                                                               |
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP; IPPF Standards; MFMA s165; Internal Audit Methodology; Approved organogram; latest AG report; Risk Registers; MS Word for development of report; MS Excel for project execution.                                                                                                                                                                                                                                                                                                                 | <b>Output Documentation</b> | Approved Three-Year Rolling Internal Audit Plan<br>Approved Annual Internal Audit Plan<br>Internal Audit Reports<br>Quarterly Internal Audit Progress Reports |
| <b>Responsible Person</b>                                    | Manager Internal Audit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                             |                                                                                                                                                               |

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| <b>Indicator Name</b>       | Number of legal services projects implemented                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Indicator Number</b>    |                                                                 |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Reporting Frequency</b> | Quarterly                                                       |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indicator Formula</b>   | Sum of the total number of legal services projects implemented. |
| <b>Indicator Definition</b> | <p>Legal service projects refer to litigation management; by-laws review; SLA vetting; and compliance that will be implemented for the current financial year.</p> <ul style="list-style-type: none"> <li>• <b>Litigation Management</b> is a tool used to highlight the litigation trends which are used as a basis to develop mechanisms for proactive prevention of potential litigation, litigation and to manage legal costs. Further gives an opportunity to identify the root cause of these matters that lead to exposure of the Municipality and to come with ways to mitigate the exposures.</li> <li>• <b>By-Laws review and development</b> are used to regulate the jurisdiction within which the Municipality have legislative authority. By-Laws must be examined to guarantee their legality and practical enforcement. This is an ongoing process that depends on the submissions received for review from municipal departments.</li> <li>• <b>SLA Vetting</b> The vetting process, among other things, ensures that the contract complies with the formalities of contact, that the parties' intentions are clearly stated, that the scope of</li> </ul> |                            |                                                                 |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                              | <p>work is reasonable and feasible to carry out, and that the municipality's interests are adequately protected.</p> <ul style="list-style-type: none"> <li>• <b>Legal Compliance.</b> The legal Compliance amongst other things, directs, oversee compliance by the municipality to legislation governing access to information and confidentiality of people's information held by the Municipality by guiding departments on the procedure to be followed on matters referred through PAJA, Consumer protection Act, and POPI Act. Legal Unit provide responses on behalf of the Municipality.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Indicator Rationale</b>   | To ensure that the municipality is legally or legislatively compliant. To ensure that legislative prescripts are complied with and ensures that the municipality create legal relationship with service providers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Notes on Calculation</b>  | The achievement is standalone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Indicator Origin</b>      | SDBIP, IDP, Constitution, legislation, Municipal Systems Act, Municipal Structures Act, MFMA,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Inputs and Activities</b> | <p><b>Litigation Management</b></p> <ul style="list-style-type: none"> <li>• Attending and responding to letter of demand promptly and organize mediation meetings.</li> <li>• Attending to summons issued against the municipality and consult with the relevant department to get information so that we may prepare responses.</li> <li>• Initiate litigation where Municipal Rights have been infringed or violated.</li> <li>• Write to the Municipal Manager to request approval for instructions to the Municipal Attorneys.</li> <li>• Request SCM to us in get us Law firm within the Panel with the area of specialty needed in dealing with the case.</li> <li>• Letter giving instruction to the selected Law firm and arranging consultations with Attorneys and Senior Counsel.</li> <li>• Submitting Report for Strategic Governance Portfolio Committee</li> <li>• Development and implementation of case management SOP</li> <li>• Development litigation Strategy.</li> </ul> <p><b>BY-LAW REVIEW AND DEVELOPMENT</b></p> <ul style="list-style-type: none"> <li>• Conduct desktop review and analysis</li> <li>• Convene relevant department to present desktop outcomes for further inputs</li> <li>• Consolidate inputs</li> <li>• Produce final review and present it to the HOD of the relevant department</li> <li>• Director of the Relevant Department signs the final By-Law review report</li> </ul> |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                                     | <p>Once the By-law is approved by the Council assist the relevant department for Gazetting the approved By-Law.</p> <p><b>SLA VETTING</b></p> <ul style="list-style-type: none"> <li>• Conduct review on the SLA before they are signed</li> <li>• Make corrections where necessary to give clear meaning of words or terminology</li> <li>• Ensures scope of work is incorporated in the SLA and deliverables</li> <li>• Municipality is indemnified adequately</li> <li>• Sign the vetted contract as Witness</li> </ul> <p>Vetting Contract register signed by the person who submitted the SLA for vetting.</p> <p><b>COMPLIANCE</b></p> <ul style="list-style-type: none"> <li>• Provide form to be filled and advise of payable fees for access to the information required.</li> <li>• Facilitate the with relevant department the information requested access on</li> <li>• Provide responses to information request signed by Municipal Manager</li> <li>• Help Facilitate resolution of compliance referred through consumer protection Act</li> <li>• Coordinate consultation with relevant departments and public protector for any matters referred to their office by public in relation to Municipal business.</li> <li>• Coordinate responses and information required to resolve disputes</li> </ul> |                                    |                                                                                                                                                                                  |
| <p><b>Processing Transactions &amp; Controls</b></p>                | <p>Municipal Manager receives and reviews reports prepared for quarterly performance reporting. Quarterly report submitted to Strategic Governance Committee. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system, if the information uploaded is valid, it is approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                    |                                                                                                                                                                                  |
| <p><b>System Used to plan, process &amp; report achievement</b></p> | <p>IDP, SDBIP &amp; Business plan for planning;<br/>MS Word for development of report; and<br/>PMS System for reporting</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p><b>Output Documentation</b></p> | <p>Business Plan, Litigation register, Contingency liability register, Case management SOP and Litigation Strategy;<br/>Report on By-Laws Reviewed;<br/>Report of SLA Vetted</p> |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                           |                             |  | Vetting Register; Compliance Report<br>Proof of submission of Annual Report to Information Regulator. |
| <b>Responsible Person</b> | Manager: Legal & Compliance |  |                                                                                                       |

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| <b>Indicator Name</b>       | Number of public participation and oversight projects implemented                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Indicator Number</b>    |                                                                                    |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Reporting Frequency</b> | Quarterly                                                                          |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Indicator Formula</b>   | Sum of the total number of public participation and oversight projects implemented |
| <b>Indicator Definition</b> | <p>This indicator measures the quantity of Public Participation projects successfully implemented. These projects are Ward Committees coordination; S79 Committees coordination, CPLWs coordination, Public Participation Events and Petitions Management.</p> <ul style="list-style-type: none"> <li>• <b>Ward Committees</b> are part of governance structures established to allow the participation of communities and stakeholders in the affairs of the municipality and government in general. These committees are required to meet quarterly to discuss service delivery issues and influence council decision making. Municipal officials have responsibility to support the functioning of these structures administratively working with the Chairperson who is a ward councillor.</li> <li>• <b>Section 79 committees</b> are oversight committees sitting quarterly and public participation has a responsibility to support the sitting of these committees administratively by circulating agenda, taking minutes, preparing venues, assist the committee in developing the report for submission to Council etc.</li> <li>• <b>Public participation events</b> are events that are organised by internal municipal departments, sector departments and other government bodies on an annual basis. Public participation has a responsibility to assist in the coordination of these events when invited by the hosting department. Assisting in mobilisation of relevant stakeholders.</li> <li>• <b>Conferment of Alderman</b> is to honour long-serving members of the Council by awarding them Alderman-status. These Councillors will be honoured for their contribution to the community, developing communities and in recognition of service rendered to local</li> </ul> |                            |                                                                                    |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                              | <p>government and the communities they serve. Aldermanship is conferred on a Councillor of the Elundini Municipality who served a minimum of <b>3 terms as a councillor</b>. The terms need not be consecutive and the period for serving in the district municipality council will be considered but will not be additional if such serving was concurrent as a member of the Elundini Municipal Council.</p> <ul style="list-style-type: none"> <li>• <b>MPAC Annual Report Oversight</b> Section 129 of the MFMA requires the Council of a municipality to consider the annual report and by no later than two months from the date on which the annual report was tabled in the Council in terms of section 127, to adopt an oversight report containing the council's comments on the annual report, which must include a statement whether the council: - <ul style="list-style-type: none"> <li>I. Has approved the annual report with or without reservations.</li> <li>II. Has rejected the annual report; or</li> <li>III. Has referred the annual report back for revision of those components that can be revised.</li> </ul> </li> </ul> <p>To achieve above, MPAC must take annual report to communities and stakeholders to check if they agree with what it entails. Inputs/comments from communities and stakeholders are included in the oversight report.</p> |
| <b>Indicator Rationale</b>   | To ensure that ward and oversight committees are functional and meaningful community participation in the affairs of the municipality and to ensure that a formal process detailing the procedures by which petitions will be dealt with is established.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Notes on Calculation</b>  | Last Value                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Indicator Origin</b>      | Municipal Structures Act, Municipal Systems Act; Public Participation Policy & Strategy; IDP, SDBIP, Petitions management by-law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>• Ward Committees coordination; <ul style="list-style-type: none"> <li>○ Develop public participation business plan at the beginning of each year</li> <li>○ Approach the office of the Speaker on the intention to develop ward plans to agree on suitable dates for all participants</li> <li>○ Prepare a memo for approval by the Municipal Manager for execution of the project and procurement of goods required</li> <li>○ Prepare all logistical arrangements for ward committee planning sessions including venues, stationery needed, invitation of participants, transport, attendance registers, etc.</li> <li>○ Prepare planning template for ward committee plans</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|  | <ul style="list-style-type: none"> <li>○ Convene ward committee planning sessions</li> <li>○ Refine ward committee plans and develop close-out report.</li> <li>○ Print and distribute ward committee plans to members</li> <li>○ Develop itinerary for quarterly ward committee meetings</li> <li>○ Identify and prepare venues for meetings</li> <li>○ Prepare agenda in consultation with the chairperson</li> <li>○ Send invitations to members of ward committees</li> <li>○ Publicise the sitting of ward committee meetings through a notice</li> <li>○ Prepare minutes of the previous meeting and attendance registers for the meeting.</li> <li>○ Write ward committee meeting minutes</li> <li>○ Package, process and refer service delivery issues that come out of ward committee meetings</li> <li>○ Compile feedback on previous issues that were raised to be presented in the next ward committee meeting</li> <li>○ Facilitate payments of ward committee members</li> <li>○ Assist the committee in compiling Section 79 reports for submission to the Council through the Office of the Speaker</li> <li>● S79 Committees coordination <ul style="list-style-type: none"> <li>○ Develop itinerary for quarterly Section 79 committee meetings</li> <li>○ Identify and prepare venues for meetings</li> <li>○ Prepare agenda in consultation with the chairperson and in accordance with the work program</li> <li>○ Send invitations to members of Section 79 Committees</li> <li>○ Facilitate invitations to people to assist the committee</li> <li>○ Prepare minutes of the previous meeting and attendance registers for the meeting.</li> <li>○ Write Section 79 committee meeting minutes</li> <li>○ Assist the committee in compiling Section 79 reports for submission to the Council through the Office of the Speaker</li> </ul> </li> <li>● Public Participation Events <ul style="list-style-type: none"> <li>○ Provide logistical support for each public participation event such as</li> <li>○ venue preparations;</li> <li>○ mobilization of relevant stakeholders;</li> <li>○ organisation of transport and pick-up points</li> <li>○ design programs when required</li> </ul> </li> </ul> |
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## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                       | <ul style="list-style-type: none"> <li>○ ushering and registration of participants</li> <li>○ Distribution of information when required</li> <li>○ Compile report on a quarterly basis</li> <li>● Conferment of Alderman <ul style="list-style-type: none"> <li>○ Organise a preparatory team for the ceremony</li> <li>○ Organise the first meeting for the preparatory team</li> <li>○ Create database of qualifying councillors &amp; confirm with Committees</li> <li>○ Develop specification of goods and services to be rendered</li> <li>○ Coordinate development of profiles for candidates for Conferment of Aldermanship</li> <li>○ Conduct market research</li> <li>○ Coordinate sizes for the blazers for candidates</li> </ul> </li> <li>● MPAC Annual Report Oversight <ul style="list-style-type: none"> <li>○ Receive annual report and audit projects for that year</li> <li>○ Consult performance indicator owners to verify information</li> <li>○ Develop itinerary of site visit</li> <li>○ Develop itinerary for community and stakeholder engagements</li> <li>○ Develop oversight report to be tabled in the council</li> <li>○ Send report to relevant public bodies and load on municipal website</li> </ul> </li> </ul> |
| <b>Processing<br/>Transactions &amp;<br/>Controls</b> | <p>On a quarterly basis the public participation reports are developed and submitted to Portfolio Committee. Public Participation Officers attend ward committee meetings on a quarterly basis. The Speaker reports to council on a quarterly basis about the functionality of ward committees, village meetings, Section 79 committees.</p> <p>The Senior Manager reviews reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p>                                                                                      |



## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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| <b>System Used to plan, process &amp; report achievement</b> | SDBIP & Business plan for planning; MS Word for processing of report; and PMS System for reporting | <b>Output Documentation</b> | Ward Committee Plans; schedule for sitting of committee meetings; Ward committee minutes and Section 79 minutes. Oversight and Section 79 reports for the council. Quarterly Public Participation reports, Portfolio Committee report. Attendance registers for meetings and Petitions Register. |
| <b>Responsible Person</b>                                    | Manager: Governance and Political Office Support                                                   |                             |                                                                                                                                                                                                                                                                                                  |

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| <b>Indicator Name</b>       | Number of communications projects implemented.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Indicator Number</b>    |                                                                 |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Reporting Frequency</b> | Quarterly                                                       |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Indicator Formula</b>   | Sum of the total number of communications projects implemented. |
| <b>Indicator Definition</b> | <p>This indicator measures the quantity of communications projects successfully implemented. These projects are Municipal publications, Social Media Content Management, Website Management; Media Monitoring, Branding Management, coordination of Local Communicators Forum and Article Publication.</p> <p><b>1. <i>Municipal publications</i></b> refer to Blue-Snow, The Back of the Horizon and The Buzz. Blue-Snow is a publication that communicates services delivery on a quarterly basis. The Buzz is a bi-quarterly internal publication which communicates internal affairs of the municipality to employees. The Back of the Horizon is a service delivery publication that is issued twice during the term of each council to highlight achievements and challenges by the council together with other public bodies. Activities include collection of stories; editing &amp; signing-off of stories for digital distribution. All municipal publications are designed inhouse and are distributed digitally.</p> |                            |                                                                 |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                              | <p><b>2. Social media content management</b> refers to five social media platforms namely; Facebook, X, Instagram, WhatsApp and YouTube. Activities involve weekly uploading of service delivery information, municipal events, vacancies, tenders, etc.</p> <p><b>3. Website management</b> refers to the weekly uploading of municipal information as required by Section 75 of the MFMA and other service delivery information such as vacancies, tenders, etc.</p> <p><b>4. Branding Management</b> refers to the implementation of the municipal branding manual that focuses on standardizing the branding of municipal documents. i.e. internal memo, reports, municipal forms and promotional items.</p> <p><b>5. Media Monitoring</b> is conducted to measure media coverage perception. The outcomes of media monitoring would in turn help the municipality to effectively manage its brand reputation. It is vital that the communications unit monitors stories that have the potential to effect or hinder the image of the municipality. It is also a proactive tool or measure used to handle media issues that effect the municipality negatively as well as a platform of highlighting positive and successful service delivery stories.</p> <p><b>6. Local Communicators Forum (LCF)</b> is a forum composed of all sector departments, community structures, Councillors and Traditional Leader in Council, CDW's, Ward Committees, Business sector and other key stakeholders. The Forum was established to create a gap between the government and community by promoting access to information to ensure that information dissemination is broadly achieved by always reaching communities. Since the establishment of the Forum communication has improved and lessen the number of complaints raised relating to service delivery.</p> <p><b>7. Article Publication</b></p> |
| <b>Indicator Rationale</b>   | To ensure that the municipality complies with legislative requirements and communities receive service delivery and other relevant information.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Notes on Calculation</b>  | The achievement is stand alone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Indicator Origin</b>      | IDP, Communication Policy, Communication Strategy, social media Policy, Social Media Strategy, SDBIP, Communication Business Plan, Branding Manual                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Inputs and Activities</b> | <p><b>Municipal publications</b></p> <ul style="list-style-type: none"> <li>Communications collect service delivery and/or community development stories and pitches stories to editorial team</li> <li>Editorial team determines stories for the next issue.</li> <li>Communications consolidate stories and edit them</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

## **SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

- Communication furnishes departments with their stories to edit & confirm content when needed.
- Communication verifies names & places that are in the newsletter
- Senior Manager edits and approves all stories
- Communications design and layout of publication
- Distribute publications digitally
- 
- ***Social media content management***
- Collect information from departments for uploading to social media
- Pitch the information to be uploaded.
- Design and layout of the post
- Submit final draft for sign-off to Senior Manager.
- Upload content on all social media platforms
- Pay subscription fees for online graphic design application
- Facilitate social media live broadcasts for certain municipal events
- Print Synopsis report on weekly basis on all social media accounts
- 
- ***Website management***
- Collect information for uploading
- Uploading of service delivery information, municipal events, vacancies, tenders, etc.
- Develop Section 75 MFMA checklist in accordance with the Website Information Uploading System contained in the business plan.
- Develop monthly and quarterly report
- 
- ***Branding Management***
- Collect documents to be redesigned and compile audit outcomes
- Redesign submitted templates/forms by the departments
- Submit draft templates to Management for approval
- Refine templates based on Management inputs (if any)
- Distribute templates to relevant departments
- Write engagement letter to be signed by MM and submit letter to all departments requesting submission of all forms currently used by the departments.
- Make follow up with departments with regards to requested information
- Compile audit outcomes report for collected information
- Redesign submitted templates/forms by the departments

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | <ul style="list-style-type: none"> <li>• Submit draft templates to Management for approval</li> <li>• Refine templates based on Management inputs (if any)</li> <li>• Draft correspondence/memo for MM signature confirming approval of templates for the Institution.</li> <li>• Distribute templates to relevant departments</li> <li>• Convene departmental awareness sessions</li> <li>• Monitor branding implementation and compliance by departments</li> </ul> <p><b>Media monitoring</b></p> <ul style="list-style-type: none"> <li>• Collect information from media outlets</li> <li>• Compile report</li> </ul> <p><b>Local Communicators Forum</b></p> <ul style="list-style-type: none"> <li>• Develop LCF sitting itinerary for the year in consultation with IDP Section,</li> <li>• Prepare all the necessary logistics for the joint sitting of LCF &amp; IDP</li> <li>• Invite LCF stakeholders like GCIS &amp; District Communicators Forum</li> <li>• Prepare communication presentations for quarterly meetings</li> <li>• Prepare LCF report as part of Communications quarterly reports for PMS &amp; Portfolio committee</li> </ul> <p><b>Article Publication</b></p> |                             |                                                         |
| <b>Processing Transactions &amp; Controls</b>                | <p>Request for quotation for Publications; Videography, emails; website; social media. Distribution Register. Sitting of editorial team. Social media synopsis report.</p> <p>The Senior Manager reviews reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. if the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p>                                                                                                                                                                                                  |                             |                                                         |
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP & Business plan for planning; MS Word for processing of business plans and reports; and PMS System for reporting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Output Documentation</b> | Communication Business Plan; Communications Report with |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

|                           |                                            |  |                                                                                                                                                                                                                 |
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|                           |                                            |  | quarterly social media reports, & copies of publication.<br>Quarterly Communications reports. Portfolio Committee Communications report.<br>Social media synopsis report.<br>Attendance registers for meetings. |
| <b>Responsible Person</b> | Senior Manager: Strategic Support Services |  |                                                                                                                                                                                                                 |

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| <b>Indicator Name</b>       | Number of customer care projects implemented.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Indicator Number</b>    |                                                                |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Reporting Frequency</b> | Quarterly                                                      |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Indicator Formula</b>   | Sum of the total number of customer care projects implemented. |
| <b>Indicator Definition</b> | <p>Customer care projects refer to Customer satisfaction surveys, IMIS customer care system, Proof of Residence and Presidential hotline.</p> <ul style="list-style-type: none"> <li>• <b>Customer satisfaction surveys</b> target projects delivered by the municipality to assess satisfaction levels of communities with regards to services or goods provided to them. It focusses on projects that were successfully delivered by the municipality in previous year/s. The indicator measures the number of customer satisfaction surveys conducted on a quarterly basis in year.</li> <li>• <b>Presidential hotline</b> refers to a national system which receives complaints from communities and these complaints are referred by the province to relevant institutions. Customer care section is responsible for processing these complaints as they are received from the system.</li> <li>• <b>IMIS customer care system</b> is a municipal system to record, process and refer complaints received through walk-ins; telephone; service delivery issues emanating from ward committee meetings.</li> <li>• <b>Proof of residence</b> entails issuing of pre-designed form with relevant and required information to prove that a citizen resides within the jurisdiction of the municipality. Proof of Residence forms are required to signed off by the ward councillor for authenticity and credibility. These forms are issued by Customer Care Consultants daily.</li> </ul> |                            |                                                                |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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| <b>Indicator Rationale</b>   | To ensure that the municipality has a customer care system that can respond promptly to community concerns and compliments to comply with Batho Pele Principles and offer good and quality services to its communities. To measure the level of satisfaction from customers on services delivered. The purpose of this is to report on the number of community members whose residency has been confirmed by representatives of the municipality.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Notes on Calculation</b>  | The achievement is standalone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Indicator Origin</b>      | The White Paper on Transforming Public Service (Batho Pele) 1997, Municipal Systems Act, Customer Care Strategy & OMM IDP, SDBIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Inputs and Activities</b> | <ul style="list-style-type: none"> <li>Develop customer care business plan at the beginning of each financial year for all approved customer care projects</li> </ul> <p><b><i>Community Satisfaction Survey</i></b></p> <ul style="list-style-type: none"> <li>Identify departments and projects that should be scheduled for quarterly satisfaction surveys</li> <li>Draft engagement letters for the departments on the intention to conduct satisfaction survey in their department and the project/s identified for this purpose</li> <li>Request relevant information from the department such as list of beneficiaries to make a sample for the survey</li> <li>Develop a survey questionnaire for each project targeted for the quarter.</li> <li>Test and administer the questionnaire.</li> <li>Collect, capture, analyse and interpret data.</li> <li>Develop survey report with findings.</li> <li>Communicate findings to the end-user department</li> </ul> <p><b><i>Presidential hotline</i></b></p> <ul style="list-style-type: none"> <li>Receive monthly reports from Presidential Hotline system</li> <li>Process cases, if any</li> <li>Develop monthly consolidated report</li> </ul> <p><b><i>IMIS customer care system</i></b></p> <ul style="list-style-type: none"> <li>Customer Care Consultants will login the complaint into the system;</li> <li>Review the issue and make an initial phone call to further understand the case and decide on the appropriate response.</li> <li>Inform the customer if the complaint is referred to a higher authority and give the customer full details.</li> </ul> |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | <ul style="list-style-type: none"> <li>• Customer Care Office make follow up with the relevant department to ensure that a complaint is dealt with efficiently within customer care resolution turnaround time.</li> <li>• Upon completion of the investigation, customer care consultant will send a close out written confirmation of the outcome.</li> <li>• Inform the customer about the improvement the institution made because of the complaint.</li> <li>• Present customer care progress reports quarterly to MANCO, Strategic Governance Committee</li> </ul> <p><b>Proof of Residence</b></p> <ul style="list-style-type: none"> <li>• Filling and issuing proof of residence form with correct and accurate information for customers</li> <li>• Customer Care Consultants have to make sure that stamped and signed proof of residence papers are available and filled as per request.</li> <li>• Keeping and filing copies of proof of residence forms issued for perusal and consideration of the ward Councillor.</li> <li>• Availing stamped forms at all material times at the help desk to ensure that customers are not inconvenienced by the absence of these forms when they need them.</li> </ul> |                             |                                                                                |
| <b>Processing Transactions &amp; Controls</b>                | <p>Engagement letter; list of beneficiaries; survey questionnaire; data capturing, proof of residence register, community Satisfaction survey outcomes; reporting to portfolio committee.</p> <p>The Manager reviews reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system. If the information uploaded is valid, it will be approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p>                                                                                                                                                                                                                   |                             |                                                                                |
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP & Business plan for planning; MS Word and MS Excel for processing of                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Output Documentation</b> | Customer Care Business Plan; Community Satisfaction Survey Outcomes; Quarterly |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                           | business plans and reports;<br>and PMS System for reporting |  | Customer care reports.<br>Portfolio Customer care<br>report. Engagement letters<br>and list of beneficiaries |
| <b>Responsible Person</b> | Senior Manager: Strategic Support Services                  |  |                                                                                                              |

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| <b>Indicator Name</b>       | Number of focus groups social<br>projects implemented                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Indicator Number</b>    |                                                                           |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Reporting Frequency</b> | Quarterly                                                                 |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Indicator Formula</b>   | Sum of the total number of focus<br>groups social projects<br>implemented |
| <b>Indicator Definition</b> | <p>Focus groups in the context of the municipality refer to youth, women, people with disability, elderly, children and military veterans. The scope of focus groups targeted for social development this year is people with disability, women and youth. This indicator measures the number of projects that the municipality implements to support social development of focus groups. The total number of projects for this financial year is five, they are as follow; PWD Support (PWDS), Gender-based Violence &amp; Femicide (GBV), Mayoral Cup (Horse-racing), Youth in Arts, and Military Veterans.</p> <p><b>PWD support</b> project entails provision of financial support to 02 NGOs through a partnership agreement which details the kind of support that is provided to people with disabilities.</p> <p><b>Gender-based Violence and Femicide</b> encompasses awareness programs such as the candlelight prayer and facilitation of GBVF boardroom forum.</p> <p><b>Mayoral Cup</b> is an annual sporting event which has 06 codes that participate in the event, viz: soccer, rugby, netball, boxing, athletics and horse-racing. Due to budget constraints the horseracing event is hosted in alternating years, separate from other codes, but this financial year all the codes will be hosted except for boxing.</p> <p><b>Youth in Arts</b> entails open mic sessions and arts exhibition sessions. Open MIC Sessions are platforms or events which allow youth with talent in arts to perform live on stage. The categories for open MIC will include poetry; dance; music; comedy; DJaying; etc. Arts exhibitions will be incorporated during open MIC sessions.</p> |                            |                                                                           |
| <b>Indicator Rationale</b>  | To contribute towards socio-economic transformation and empowerment of the focus groups through the promotion of human rights; promotion of talent in sports & arts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            |                                                                           |



## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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| <b>Notes on Calculation</b>  | Cumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Indicator Origin</b>      | OMM SDBIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Inputs and Activities</b> | <p><b>People with disabilities (PWD) support</b></p> <ul style="list-style-type: none"> <li>• Identify project / activities to be implemented by PWD NGOs from the PWD Strategy</li> <li>• Consult with the NGOs and PWD structure</li> <li>• Draft SLA to be signed by the Municipality and NGOs</li> <li>• Monitor the work done by the NGOs</li> <li>• Send reminders to NGOs 14 days before the report is due for submission</li> <li>• Receive reports and invoices from NGOs</li> <li>• Review and verify reports that are submitted by the NGOs as a pre-condition to recommend payment</li> <li>• Give feedback to the NGOs on the outcome of the review where there are areas of dissatisfaction for correction.</li> <li>• Consolidate NGOs reports</li> <li>• Facilitate payment of NGOs</li> <li>• Make follow up with BTO on payment of NGOs and update them</li> <li>• Conduct continuous monitoring on the functionality of these NGOs and project implementation</li> </ul> <p><b>Mayoral Cup</b></p> <ul style="list-style-type: none"> <li>• Consult sports structures to revive sports council</li> <li>• Coordinate processes for establishment of the sports council</li> <li>• Establish project steering committee for the mayoral cup</li> <li>• Develop project implementation plan- that would include procurement plan; marketing &amp; communication plan; financial plan; floor plan; etc.</li> <li>• Coordinate the sitting of project steering committee</li> <li>• Host the event as per approved implementation plan</li> <li>• Convene evaluation meeting with all stakeholders after the event</li> <li>• Develop and submit close-out report</li> </ul> <p><b>GBVF</b></p> <ul style="list-style-type: none"> <li>• Identify and invite relevant stakeholders for the forum</li> <li>• Review status quo of GBV Issues and identify issues to be addressed</li> <li>• Identify and invite relevant stakeholders for the session</li> <li>• Organize logistics for the candlelight prayer session (venue, catering, transport etc)</li> </ul> |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | <ul style="list-style-type: none"> <li>• Host the session</li> <li>• Convene evaluation meetings with all stakeholders</li> <li>• Report development and submission</li> </ul> <p><b>Youth in Arts</b></p> <ul style="list-style-type: none"> <li>• Review database of youth in arts</li> <li>• Design participation form to be filled by Consultation with relevant stakeholders</li> <li>• Design all required forms such as registration forms for participation; scoresheets; etc.</li> <li>• Establish project steering committee for the Youth In Arts project</li> <li>• Develop project implementation plan- that would include procurement plan; marketing &amp; communication plan; financial plan; floor plan; etc.</li> <li>• Coordinate the sitting of project steering committee</li> <li>• Host the event as per approved implementation plan</li> <li>• Facilitate payment for service providers and event winners</li> <li>• Convene evaluation meeting with all stakeholders after the event</li> <li>• Develop and submit close-out report</li> </ul>                                                                                                                                                                                                                                                         |                             |                                                                            |
| <b>Processing Transactions &amp; Controls</b>                | <p>Drafting and approval of specifications, Appointment of service providers and signing of Service Level Agreement; Convene an inception meeting with the service provider. Prepare, sign and file minutes. Confirmation of delivery of goods and services is as per the specifications with the beneficiaries and facilitate approval for payments to service providers. Vendor performance management is conducted by SCM where a service provider is involved, and reports are developed. The Senior Manager Strategic Support will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance (Action assist). Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit would reject it on the system, if the information uploaded is approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                            |
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP, Business Plans, MS Word, MS Excel, Munsoft; PMS System                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Output Documentation</b> | Focus Group Social development report with PWD Support; Mayoral Cup; Youth |

**SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027**

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|                           |                                |  | in Arts Military Veterans Reports |
| <b>Responsible Person</b> | Manager: Special Programs Unit |  |                                   |

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| <b>Indicator Name</b>        | Number of HIV& Aids projects implemented                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Indicator Number</b>    |                                                          |
| <b>Indicator Type</b>        | Output Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Reporting Frequency</b> | Quarterly                                                |
| <b>Unit of Measurement</b>   | Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Indicator Formula</b>   | Sum of the total number of HIV&AIDS projects implemented |
| <b>Indicator Definition</b>  | This indicator measures the number of HIV and Aids projects implemented such as coordination of multi sectoral response to fight against HIV and Aids                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                            |                                                          |
| <b>Indicator Rationale</b>   | This indicator measures the contribution that ELM makes in the fight against HIV and Aids i.e. Coordination of Local AIDS Council, Implementation of HIV&AIDS programs through partnerships with HCBCs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                            |                                                          |
| <b>Notes on Calculation</b>  | Cumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                            |                                                          |
| <b>Indicator Origin</b>      | OMM SDBIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |                                                          |
| <b>Inputs and Activities</b> | <p><b>Partnerships with HCBCs</b></p> <ul style="list-style-type: none"> <li>• Draft SLA to be signed by the municipality and HCBCs</li> <li>• Identify project/activities to be implemented by HCBCs from HIV/AIDS Strategy</li> <li>• Coordinate the signing of the SLA</li> <li>• Send reminders to HCBCs 14 days before the report is due for submission</li> <li>• Receive reports and invoices from HCBCs</li> <li>• Review and verify reports that are submitted by the HCBCs as a pre-condition to recommend payment</li> <li>• Give feedback to the HCBCs on the outcome of the review where there are areas of dissatisfaction for correction.</li> <li>• Consolidate HCBCs reports</li> <li>• Facilitate payment of HCBCs</li> <li>• Make follow up with BTO on payment of HCBCs and update them</li> <li>• Conduct continuous monitoring of the functionality of these HCBCs and project implementation</li> </ul> <p><b>Local Aids Council</b></p> |                            |                                                          |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | <ul style="list-style-type: none"> <li>• Develop LAC sitting itinerary for the year in consultation with Office of the Mayor</li> <li>• Prepare all the necessary logistics for the sitting of LAC</li> <li>• Invite LAC stakeholders like HCBCs &amp; Sector Departments</li> <li>• Prepare agendas and minutes for quarterly meetings</li> <li>• Prepare LAC report as part of HIV/AIDS quarterly reports for PMS &amp; SGC.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                                                                        |
| <b>Processing Transactions &amp; Controls</b>                | <p>SCM Processes: Confirmation delivery of goods and services is as per the specifications, approval of payments and monitoring of project implementation</p> <p>Monitoring visits to HCBCs</p> <p>Facilitation of multisectoral response to HIV&amp;AIDs through LAC platform.</p> <p>The Senior Manager Strategic Support will review reports prepared for quarterly performance reporting. At the end of each quarter, the department will capture their actual achievements as well as upload their supporting evidence on the system used to manage performance (Action assist). Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit will reject it on the system, if the information uploaded is approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                                        |
| <b>System Used to plan, process &amp; report achievement</b> | SDBIP, Business Plan, MS Word, MS Excel, Munsoft; PMS System                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Output Documentation</b> | HIV/AIDS report with copies of SLA; list of HCBCs, APR Listing & attendance registers. |
| <b>Responsible Person</b>                                    | Manager: Special Programs Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                             |                                                                                        |

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| <b>Indicator Name</b>       | Number of Mayors Social Investment projects implemented                                                                                                                                                                                                                                                                    | <b>Indicator Number</b>    |                                                     |
| <b>Indicator Type</b>       | Output Indicator                                                                                                                                                                                                                                                                                                           | <b>Reporting Frequency</b> | Quarterly                                           |
| <b>Unit of Measurement</b>  | Number                                                                                                                                                                                                                                                                                                                     | <b>Indicator Formula</b>   | Sum of the total number of MSI projects implemented |
| <b>Indicator Definition</b> | <p>Mayor's Social Investment is a program that was developed to contribute towards improvement of skills and education for Elundini youth and contribute towards social relief for needy individuals or community. The program has three main projects, viz; Bursary assistance, Bridge of Hope and Adopt A Community.</p> |                            |                                                     |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                              | <p><b>Bursaries:</b> is a financial support provided by the municipality to disadvantaged and qualifying students to further their studies</p> <p><b>Adopt a community programme:</b> Seeks to assist identified communities that are poverty stricken with basic services and other needs.</p> <p><b>Bridge of hope;</b> is designed to assist the office of the mayor to respond to dire/urgent situations in the community and provide social relief.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Indicator Rationale</b>   | To contribute towards improvement of quality of education and access to higher education for disadvantaged learners. To provide act of goodwill for exceptional emergency cases and respond to some of the community needs relating to focus groups.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Notes on Calculation</b>  | Cumulative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Indicator Origin</b>      | OMM SDBIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Inputs and Activities</b> | <p><b>Bursary</b></p> <ul style="list-style-type: none"> <li>• Coordinate sitting of MSI committee</li> <li>• Draft notice and submit it for approval</li> <li>• Publicise bursary notice</li> <li>• Conduct outreach program to high schools</li> <li>• Receive applications and compile master list</li> <li>• Convene bursary screening committee</li> <li>• Develop screening report and submit to the MSI committee chair for endorsement</li> <li>• Prepare and submit bursary award letters to Municipal Manager to sign.</li> <li>• Send bursary award letters to selected learners</li> <li>• Prepare bursary agreements to be signed by Municipal Manager and awarded learners</li> <li>• Facilitate payments to institutions of higher learning</li> <li>• Prepare and submit close out report</li> </ul> <p><b>Adopt A Community programme</b></p> <ul style="list-style-type: none"> <li>• Identify the needs and problems raised by the communities through Ward Based Plans, Ward Committee meetings and IDP road shows.</li> <li>• Identify the community that needs the municipality's intervention</li> <li>• Identify and consult relevant stakeholders</li> <li>• Identify project needs and activities to be implemented</li> <li>• Draft implementation plan</li> <li>• Set up project steering committee</li> <li>• Start procurement processes</li> </ul> |

## SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN – 2026/2027

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|                                                              | <ul style="list-style-type: none"> <li>• Monitor implementation of the activities</li> <li>• Evaluate the project</li> <li>• Prepare and submit close-out report</li> </ul> <p><b>Bridge of hope</b></p> <ul style="list-style-type: none"> <li>• Attend to request that are referred to SPU by the office of the mayor.</li> <li>• Advise the Office of the Mayor on the availability of resources to meet the request</li> <li>• Process the requests as required, depending on the nature of the request</li> <li>• Advise the Office of the Mayor on the viable process and approach for successful implementation of the request.</li> <li>• Upon approval by the mayor, the procurement process starts</li> <li>• Receive goods and coordinate hand-over of goods or services requested</li> <li>• Prepare and submit close out report (at the end of financial year)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                                                                                                   |
| <b>Processing Transactions &amp; Controls</b>                | <p>Facilitation of Mayors approved requests under Bridge of Hope project. Drafting and approval of specifications. Receive delivery note. Confirmation of delivery of goods and services is as per the specifications with the beneficiaries. Upon receipt of invoice, recommend payment of the service provider, if the service or supply of goods was satisfactory. If service or supply of goods is not satisfactory, inform the service provider through supply chain management processes. Vendor performance management is conducted by SCM where a service provider is involved, and reports are developed. Convene MSI committee sittings. Prepare, sign and file MSI minutes. Prepare and facilitate signing of bursary agreements. The Senior Manager Strategic Support reviews reports prepared for quarterly performance reporting. At the end of each quarter, the department captures their actual achievements as well as upload their supporting evidence on the system used to manage performance. Once this has been done, the IDP&amp;PMS unit will then access the system to do an assurance check to ensure that actual achievement is supported by valid evidence. If the evidence is not valid, the IDP&amp;PMS unit rejects it on the system, if the information uploaded is approved. The system also produces a departmental assurance report if necessary. Once all the information has been checked for quality assurance. Performance is then audited by the internal audit unit on a quarterly and annual basis.</p> |                             |                                                                                                   |
| <b>System Used to plan, process &amp; report achievement</b> | IDP, SDBIP, Business Plans, MS Word, MS Excel, Munsoft; PMS System                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Output Documentation</b> | MSI Report with bursary, Bridge of hope & Adopt A Community projects reports; invoices; database; |
| <b>Responsible Person</b>                                    | Manager: Special Programs Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                             |                                                                                                   |

