



DRAFT

**Service Delivery & Budget
Implementation Plan**

2025/2026

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1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) gives effect to the IDP and the 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 from 1 July 2025 to 30 June 2026 (the Municipal financial year).

It includes the service delivery targets and performance indicators for each quarter which is linked to the performance agreements of senior management. It therefore facilitates oversight over financial and non-financial performance of the municipality and allows the Municipal Manager to monitor the performance of the Directors, the Mayor/Council to monitor the performance of the Municipal Manager, and the Community to monitor the performance of the Municipality as a whole.

The primary objective of the Service Delivery and Budget implementation Plan is to detail the implementation of the IDP and budget of Kouga Municipality by setting in year quarterly targets for each of the annual targets as set out in the Integrated Development Plan.

The secondary objective is to reduce to writing the objectives of the organization and in doing so, clarifying the required performance levels, and allocating accountability to officials which in turn allows oversight of overall institutional performance.

The layers of this document will see the objectives reported by the following listed components as well as the comparisons to the Organizational Performance and in turn linked to the individual Directors and their activities within their votes.

The major components of the SDBIP are:

- Monthly projections of budgeted income and actual income per vote and per activity.
- Monthly projections of budgeted operating expenditure against actual per vote and per activity
- Capital budget expenditure.
- Quarterly projections of service levels in non-financial targets.

2. IMPLEMENTATION

The Service Delivery and Budget Implementation Plan (SDBIP) gives effect to the implementation of the IDP and the budget and as such it calls for stringent oversight to ensure that the objectives of Council for the year is achieved, and corrective actions can be implemented in good time where required.

2.1 Reporting and Oversight

To enable and facilitate oversight over the performance of the Institution and the Directorates, the following reporting requirements shall be adhered to:

- Progress reports on the implementation of the SDBIP shall be submitted as follows:
 - The Municipal Manager to the Executive Mayoral Committee in so far as it relates to those Key Performance Indicators where the Municipal Manager is listed as the project Driver.
 - Directors to the relevant Portfolio Committee in so far as it relates to those Key Performance Indicators assigned to the Director as Program Driver, provided that where any Portfolio Committee does not meet monthly, reports shall be submitted on a bi-monthly basis.
- The Portfolio Councillor shall after the submission of the Departmental SDBIP Implementation Performance Report to the Portfolio Committee make a submission to the Executive Mayor on the performance of the Directorate on the implementation of the SDBIP.
- Quarterly progress reports on the overall implementation of the SDBIP shall be submitted to Council and the Performance Audit Committee.
- The quarterly Institutional SDBIP Implementation Reports must be submitted by Ward Councillors at Ward Committee level for discussion on a quarterly basis.

3. Revenue by Vote and type

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26
Cash Receipts By Source													
Property rates	36 921	17 457	18 905	18 696	49 894	49 914	19 009	19 644	19 333	20 495	19 235	19 972	309 473
Service charges - electricity revenue	56 040	37 900	55 686	42 779	45 572	95 343	19 962	39 534	42 300	45 363	45 623	18 205	544 308
Service charges - water revenue	18 205	7 018	15 204	16 300	13 529	14 762	21 591	14 610	18 464	19 842	18 583	6 679	184 788
Service charges - sanitation revenue	9 495	7 963	7 563	7 453	7 744	7 412	8 752	7 717	10 019	8 404	10 453	5 305	98 279
Service charges - refuse revenue	8 509	6 587	6 679	6 592	6 604	6 574	6 591	6 573	6 570	6 586	6 568	6 533	80 968
Rental of facilities and equipment	211	180	180	224	208	744	617	288	380	320	272	198	3 821
Interest earned - external investments	401	480	654	621	871	609	2 753	1 208	1 757	2 587	2 307	2 025	16 273
Fines, penalties and forfeits	16	19	22	18	77	102	71	14	102	59	93	39	633
Licences and permits	6 496	3 707	2 583	2 778	2 545	2 027	5 188	3 114	1 754	1 145	1 929	1 527	34 792
Agency services	380	380	380	380	380	380	380	380	380	380	380	380	4 554
Transfers and Subsidies - Operational	68 393	5 238	1 103		1 124	68 393		1 124	69 019			–	214 394
Other revenue	3 508	9 237	2 050	5 396	9 144	4 437	4 237	6 420	5 359	2 791	1 690	17 517	71 786
Cash Receipts by Source	208 573	96 166	111 007	101 237	137 691	250 698	89 150	100 625	175 436	107 972	107 133	78 381	1 564 068
Transfers and subsidies - capital (monetary allocations)	19 793	10 719	19 793		17 719	19 793		10 719	28 653			–	127 188
Borrowing long term/refinancing									100 000			–	100 000
Total Cash Receipts by Source	228 366	106 884	130 800	101 237	155 410	270 491	89 150	111 344	304 089	107 972	107 133	78 381	1 791 255

4. Expenditure by vote and type

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26
Cash Payments by Type													
Employee related costs	(37 187)	(37 187)	(37 187)	(37 187)	(65 187)	(37 187)	(37 187)	(37 187)	(37 187)	(37 187)	(37 187)	(65 187)	(502 243)
Remuneration of councillors	(1 332)	(1 332)	(1 332)	(1 332)	(1 332)	(1 332)	(1 332)	(1 332)	(1 332)	(1 332)	(1 332)	(1 332)	(15 988)
Finance charges	(298)	(298)	(3 015)	(298)	(298)	(2 957)	(298)	(298)	(2 843)	(298)	(298)	(8 070)	(19 267)
Bulk purchases - Electricity	(60 730)	(60 571)	(50 384)	(40 004)	(39 281)	(39 242)	(41 464)	(39 296)	(35 693)	(38 701)	(36 499)	(54 046)	(535 911)
Other materials	(3 669)	(13 764)	(3 111)	(22 831)	(5 650)	(5 946)	(3 085)	(11 924)	(9 749)	(8 305)	(8 605)	(6 197)	(102 836)
Contracted services	(2 434)	(6 055)	(9 355)	(14 075)	(14 581)	(13 182)	(8 455)	(10 565)	(11 472)	(17 577)	(20 392)	(30 822)	(158 964)
Transfers and grants - other					(400)			(550)				–	(950)
Other expenditure	(6 726)	(11 397)	(28 807)	(10 454)	(18 350)	(14 259)	(12 840)	(11 625)	(16 401)	(13 611)	(16 612)	(34 987)	(196 070)
Cash Payments by Type	(112 375)	(130 603)	(133 191)	(126 181)	(145 079)	(114 106)	(104 661)	(112 777)	(114 678)	(117 011)	(120 924)	(200 641)	(1 532 229)
Capital assets	(1 311)	(32 451)	(6 939)	(28 009)	(18 567)	(28 132)	(5 005)	(40 672)	(23 686)	(43 276)	(14 479)	(17 677)	(260 204)
Repayment of borrowing	(1 115)	(1 115)	(3 199)	(1 115)	(1 115)	(3 199)	(1 115)	(1 115)	(3 199)	(1 115)	(1 115)	(5 471)	(23 990)
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	(114 802)	(164 170)	(143 329)	(155 306)	(164 762)	(145 437)	(110 781)	(154 565)	(141 563)	(161 403)	(136 518)	(223 789)	(1 816 423)
NET INCREASE/(DECREASE) IN CASH HELD	113 564	(57 286)	(12 529)	(54 069)	(9 352)	125 054	(21 631)	(43 221)	162 526	(53 430)	(29 385)	(145 409)	(25 168)

Cash/cash equivalents at the month/year begin:	170 463	284 027	226 742	214 212	160 143	150 791	275 845	254 214	210 993	373 520	320 089	290 704	170 463
Cash/cash equivalents at the month/year end:	284 027	226 742	214 212	160 143	150 791	275 845	254 214	210 993	373 520	320 089	290 704	145 295	145 295

5. Capital programmes

Capital programmes for the 2025/26 year shall be included following the approval of the 2025/25 budget.

6. INSTITUTIONAL SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN: 2025/26

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
1	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	95% of water samples comply with SANS241 micro biological indicators {(Number of water samples that comply with SANS241 indicators/Number of water samples tested)x100}	Output	% of water samples compliant	94.5%	95%	95%	95%	95%	95%	95%	CWS
2	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Limit unaccounted water to less than 35% as at 30 June 2026 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold (incl free basic water) / Number of Kilolitres Water Purchased or Purified x 100}	Outcome	% unaccounted water	39%	<35%	<35%	-	-	-	<35%	CWS

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
3	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Achieve a 65% Green Drop compliance for the 2025/26 financial year	Output	% Green Drop compliance	19%	75%	65%				65%	CWS
4	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Achieve a 70% Blue Drop Compliance for the 2024/25 financial year	Output	% Blue Drop Compliance	64.95%	75%	75%				75%	CWS
5	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Number of formal residential properties that receive piped water that is connected to the municipal water infrastructure network and billed for the service as at 30 June (Reg 796)	Output	Number of formal residential properties which are billed for water	18 442	18 442	18 442	18 442	18 442	18 442	18 442	CWS
10	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Reseal and rehabilitate 25 km of roads by 30 June 2026	Output	Number of kilometres of road resealed and rehabilitated	0	150	25	-	-	-	25	CWS

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
14	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Complete the beach sewer pumpstation by 30 June 2026	Output	Tender completed	0	1	1	-	-	-	1	CWS
19	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Number of formal residential properties connected to the municipal wastewater sanitation/sewerage network for sewerage service (inclusive of septic tanks), irrespective of the number of water closets (toilets) and billed for the service as at 30 June (Reg 796)	Output	Number of residential properties which are billed for sewerage	14 893	14 893	14 893	14 893	14 893	14 893	14 893	CWS
20	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Complete Phase 2 of the upgrade of the Thornhill Sewer Treatment Works by 30 June 2026	Output	Project completed	0	1	1	-	-	-	1	CWS

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
30	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Number of residential properties for which refuse is removed once per week and billed for the service as at 30 June 2026	Output	Number of residential properties which are billed for refuse removal	18 172	18 172	18 172	18 172	18 172	18 172	18 172	CS
31	GGPP	Adherence to and implementation of effective and efficient governance processes	Create and facilitate a conducive environment, with core focus on tourism, that builds inclusive local economies, sustainable and decent employment		Review of the Coastal Management Programme by 30 June 2026	Output	Coastal Management Programmes reviewed	0	1	1	-	-	1	-	CS

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
36	MTID	To transform the institution into high performance organisation with a skilled and diverse workforce.	Attract, develop, and retain a highly skilled and motivated workforce for the municipality, ensuring effective talent management practices that align with its objectives, promote innovation, and enhance overall municipal performance	SO8	Spend 90% of Skills Development Training Budget	Output	%Expenditure of Skills Development Training Budget	86%	90%	90%	10%	25%	45%	90%	DMM
37	MTID	To transform the institution into high performance organisation with a skilled and diverse workforce.	Attract, develop, and retain a highly skilled and motivated workforce for the municipality, ensuring effective talent management practices that align with its objectives, promote innovation, and enhance overall municipal performance	SO8	Limit vacancy rate to 10% of funded posts by 30 June 2026 {(Number of funded posts vacant divided by budgeted funded posts) x100}	Output	(Number of funded posts vacant divided by budgeted funded posts) x100	2.4%	10%	10%				10%	DMM

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
38	MTID	To transform the institution into high performance organisation with a skilled and diverse workforce.	Attract, develop, and retain a highly skilled and motivated workforce for the municipality, ensuring effective talent management practices that align with its objectives, promote innovation, and enhance overall municipal performance	SO8	Review the Workplace Skills Plan and submit plan to the LGSETA by 30 April 2026	Output	Workplace Skills Plan submitted to LGSETA by 30 April 2026	1	1	1	-	-	-	1	DMM
39	MTID	To transform the institution into high performance organisation with a skilled and diverse workforce.	Attract, develop, and retain a highly skilled and motivated workforce for the municipality, ensuring effective talent management practices that align with its objectives, promote innovation, and enhance overall municipal performance	SO8	Report on the number of people from previously disadvantaged groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan	Output	Number of reports on the EE Candidates employed in the three highest levels of management and report submitted to the Municipal Manager quarterly	4	4	1	1	-	-		DMM

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
40	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Limit unaccounted electricity to less than 16% as at 30 June 2026 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated} × 100} (rolling twelve month average)	Output	% unaccounted electricity	14.79%	<16%	<16%	>16%	>16%	<16%	<16%	ETM

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
46	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (Excluding Eskom areas) and billed for the service as at 30 June (Reg 796)	Output	Number of formal residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas)	19 471	19 471	19 471	19 471	19 471	19 471	19 471	ETM
47	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Provide free basic water to indigent households in terms of the approved tariffs earning up to R4360 per household as at 30 June 2025	Outcome	Number of indigent households receiving free basic water	5 592	5 592	5 592	5 592	5 592	5 592	5 592	FED

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
48	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Provide free basic electricity to indigent households in terms of the approved tariffs earning up to R4360 as at 30 June 2025	Outcome	Number of indigent households receiving free basic electricity	9 917	9 917	9 917	9 917	9 917	9 917	9 917	FED
49	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Provide free basic sanitation to indigent households in terms of the approved tariffs earning up to R4360 as at 30 June 2025	Outcome	Number of indigent households receiving free basic sanitation	4 627	4 627	4 627	4 627	4 627	4 627	4 627	FED
50	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Provide free basic refuse removal to indigent households in terms of the approved tariffs earning up to R4360 as at 30 June 2026	Outcome	Number of indigent households receiving free basic refuse removal	5 895	5 895	5 895	5 895	5 895	5 895	5 895	FED

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
51	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2026	Outcome	% of debt coverage	0	45	45	-	-	-	45	FED
54	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	Submit the approved financial statements for 2024/25 to the Auditor-General by 31 August 2025	Output	Approved financial statements for 2024/25 submitted to the AG	1	1	1	1	-	-	-	FED
55	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	Creditor Payments	Output	% Creditors payment paid within 30 days of receipt of a compliant invoice	100%	95	95	95	95	95	95	FED

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
56	LED	To manage and promote financial services	Create and facilitate a conducive environment, with core focus on tourism, that builds inclusive local economies, sustainable and decent employment	SO6	The number of FTE's created through the EPWP programme by 30 June 2025	Output	Number of temporary work opportunities created through Public Employment Programmes (EPWP) Number of FTE's created through the EPWP programme	134	500	400	80	100	110	110	
57	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	Current ratio Current ratio of 1:15 for the 2025/265 financial year (Current assets/Current liabilities)	Output	Current ratio	0.95:1	1.9:1	0.9:1	-	-	-	0.9:1	FED
58	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	Liquidity ratio of 0.55:1 for the 2025/6 financial year (Cash and cash equivalents/Current liabilities)	Output	Liquidity ratio	0.04:1	0.6:1	0.5:1				0.5:1	FED

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	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
59	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	Submit Final Budget to Council for approval by 31 May 2026	Output	Final Annual Budget submitted	1	1	1	-	-	-	1	FED
60	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	Submit Adjustments Budget to Council for approval by the end of February 2026	Output	Adjustments Budget submitted to Council	1	1	1	-	-	1	-	FED
61	GGPP	To ensure that municipal services are administered with the objectives of local government as prescribed in Chapter 7 of the Constitution	Adherence to and implementation of effective and efficient governance processes	SO7	Maintain a Unqualified audit opinion on Annual Financial Statements for the 2024/25 financial year	Output	Audit opinion received on the Annual Financial Statements for 2024/25	1	1	-	-	-	-	-	MM

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
62	GGPP	To ensure that municipal services are administered with the objectives of local government as prescribed in Chapter 7 of the Constitution	Adherence to and implementation of effective and efficient governance processes	SO7	Compile a Risk Based Audit Plan (RBAP) and submit to the Audit Committee by 30 June 2026	Output	RBAP submitted to the Audit Committee	0	1	1	-	-	-	1	MM
63	GGPP	To ensure that municipal services are administered with the objectives of local government as prescribed in Chapter 7 of the Constitution	Adherence to and implementation of effective and efficient governance processes	SO7	Review the strategic risk register and submit to the Audit Committee by 31 May 2026	Output	Strategic risk report submitted to the Audit Committee	1	1	-	-	-	-	1	MM
64	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	The percentage of the municipal capital budget spent on capital projects as at 30 June 2026	Output	% of the municipal capital budget spent	55.48%	90%	85%	5	40	75	85	MM

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	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
69	MTID	Facilitate the sustainable incorporation and effective management of human settlements, to provide an equitable, inclusive, and resilient living environment that enhances the quality of life for all residents	To manage and provide planning services in order to ensure the economic upliftment, growth and development of the municipal area	SO3	Service 113 sites Hankey 990 Phase 3 by 30 June 2026	Output	Number of sites serviced	0	0	113	-	-	-	113	PD
F1	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	Operating expenditure against total budget	Output	Percentage of operating expenditure against total budget (excluding non-cash items)	89.5%	90%	90%	22.5%	45%	67.5%	90%	FED
F3	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	Capital grant expenditure	Output	Percentage of capital expenditure against Capital grant funding received (Conditional Grants received by 1 July 2025)	100%	90%	90%	5%	45%	75%	90%	MM

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
F4	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	FMG Grant funding expenditure	Output	% Expenditure of the FMG grant funding received	100%	90%	90%	5%	40%	70%	90%	FED
F5	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	Cash and cash equivalent	Output	Percentage change in cash and cash equivalent (short term) between approved budget versus actual (Annual Target)	New	50%	5%	-	-	-	5%	FED
F6	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	expenditure on remuneration	Output	Percentage of total operating expenditure on remuneration (Excluding Councillors and non-cash items) (Annual Target)	34%	35%	36%	-	-	-	36%	DMM

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
F7	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	Revenue Growth excluding capital grants	Output	Percentage of Revenue Growth excluding capital grants (Annual Target)	New	CPIX + 0.5%	CPIX + 0.5%				CPIX + 0.5%	FED
F8	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1	Cost coverage	Output	Cash/Cost coverage ratio (Annual Target)	0.06:1	0.6:1	0.5:1	-	-	-	0.5:1	FED
F11	MFVM	To manage and provide financial foundation, maximize	Enhance financial management and the effective utilization of resources, thereby ensuring the long-term viability and sustainability of the organization	SO1		Output	% Revenue collected against revenue raised on municipal service accounts	95%	95%	95%	95%	95%	95%	95%	FED
I1	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Capital Grant Funding Expenditure	Output	% Expenditure of MIG Capital Grant funding	100%	90%	90%	5%	45%	75%	90%	CWS

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	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
I2	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Capital Grant Funding Expenditure	Output	% Expenditure of WSIG Capital Grant funding	100%	90%	90%	5%	45%	75%	90%	CWS
I3	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Capital Grant Funding Expenditure	Output	% Expenditure of DMRE Capital Grant funding	100%	90%	90%	5%	45%	75%	90%	ETM
	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Capital Grant Funding Expenditure	Output	% Expenditure of MDRG Capital Grant funding	100%	90%	90%	5%	45%	75%	90%	CWS
I16	IBSD	To manage and ensure the provision of basic municipal services and the reduction of backlogs	Provide excellent, sustainable service delivery to all residents	SO2	Repairs and Maintenance	Output	% Expenditure of repairs and maintenance budget provisions	New	85%	85%	10%	40%	75%	85%	CWS/ ETM/ CS/D MM

SDBIP REF	NATIONAL STRATEGIC LINK	MUNICIPAL STRATEGIC LINK			MUNICIPAL PLANNED DELIVERY						2024/2025 QUARTERLY TARGETS				Directorate
	National Key Performance Area	Predetermined Objective	Strategic Objective	SO Ref	Key Performance Indicator	Indicator Type	Unit of Measurement	Baseline	MEDIUM TERM TARGET 2024-2027	2025/26 TARGET	Q1	Q2	Q3	Q4	
MT1	MTID	To render integrated community services to enhance community development in general and promote a clean and safe environment	Establish and maintain a robust safety and security framework for municipal assets, protecting critical infrastructure, resources and information	SO4	Ensure 75% of emergency response time is within 15min from when called received to areas where service is available	Output	% Response time for fire and emergency incidents	75%	75%	75%	75%	75%	75%	75%	CS