MASILONYANA
LOCAL MUNICIPALITY
(FS181)

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

1 July 2025 to 30 June 2026

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TOWN AREAS

*** Theunissen * Verkeerdevlei * Winburg * Winnie Mandela *(Brandfort)* ***

CERTIFICATION

Municipal Manager's Quality Certificate

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

02/07/2025

Date

Mr Mojalefa Joseph Matlole
Municipal Manager
Masilonyana Local Municipality

Mayor's Certificate of Approval

I, **Dimakatso Elizabeth Modise,** in my capacity as the Mayor, hereby **approve the Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the 2025/ 2026 financial year and commit to submit it to Council for notification** as required in terms section 53(1)(c)(ii) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and regulations made under this Act.

02/07/2025

Date

Cllr Dimakatso Elizabeth Modise *(Ms)*
Mayor
Masilonyana Local Municipality

LIST OF ABBREVIATIONS/ ACRONYMS

Abbreviation/ Acronym	Description	Abbreviation/ Acronym	Description
AGSA	Auditor-General of South Africa	**PDO**	Pre-determined Objectives
BTO	Budget and Treasury Office	**PMDS**	Performance Management and Development System
CFO	Chief Financial Officer	**PMS**	Performance Management System
EXCO	Executive Committee	**POE**	Portfolio of Evidence
IDP	Integrated Development Plan	**SDBIP**	Service Delivery and Budget Implementation Plan
KPA	Key Performance Area	**TID**	Technical Indicator Description
KPI	Key Performance Indicator	**TL**	Top Layer
LED	Local Economic Development	**WC**	Ward committee
LG	Local Government		
LM	Local Municipality		
MFMA	Municipal Finance Management Act No. 56 of 2003		
MPAT	Municipal Performance Management Tool		
MSM	Municipal Senior Manager		

DEFINITIONS

Activities	The process or actions that use a range of inputs to produce the desired outputs and ultimately outcomes.
Baseline	Is the current level of performance that the institutions aim to improve.
Benchmarking	It's the process whereby an organisation of similar nature uses each other's performance as a collective standard against which to measure their own performance.
Impact	The results achieving specific outcomes, such as reducing poverty and creating jobs.
Input	All resources that contribute to the production and development of outputs.
Integrated Development Plan *(IDP)*	Is the strategic 5-year plan of a municipality as envisaged in Systems Act Section 25.
Key Initiative	Is an activity or task that is performed with the intension of achieving a key performance indicator and target. ▪ *Examples could include setting up a committee, reviewing or developing a policy or bill, etc.* ▪ *It will also include any activity that cannot be classified as a project or a programme.*
Key Performance Area *(KPA)*	Is the functional area that the municipality must perform to achieve its Mission and Vision.
Key Performance Indicator *(KPI)*	It defines how performance will be measured along a scale or dimension to achieve the strategic objectives.
Objectives	The municipality is striving towards achieving goals over a 5-year period to inform the mission – outcomes.
Outcomes	The medium-term results for specific beneficiaries that are the consequence of achieving specific outputs.
Output	The final products or goods and services produced for delivery.
Performance Cycle	Is the period commencing on 1 July annually and ending 30 June of the following year for which performance is planned, monitored and assessed.
Performance Standard	Expresses the minimum acceptable level of performance, or level of performance that is generally expected. ▪ *These should be informed by legislative requirements departmental policies and service level agreements but can also be benchmarked against other institutions performance levels in accordance with best practice principles.*
Portfolio of Evidence *(POE)*	The documentary evidence on progress made by staff

	towards achieving of the KPAs and KPIs.
Pre-determined Objective *(PDO)*	The areas identified as important or crucial where a result will assist in the execution of the IDP.
Project	A capital or development project that is executed over a specific period/ time with a defined beginning and end. ▪ *It is normally funded by the capital or development budget with the intension of achieving a key performance indicator and target.* ▪ *Examples could include the construction of roads, buildings, infrastructure, etc.*
SDBIP	A detailed plan approved by the Mayor of a municipality in terms of MFMA Section 53 (1)(c)(ii) for implementing the municipality's delivery of municipal services and its annual budget.
Strategic Objective	Purpose statements that help create an overall vision and set goals and measurable steps for an organisation to help achieve the desired outcome.
Strategy	A plan of action or policy designed to achieve the overall vision.
Technical Indicator Description *(TID)*	An organized, purposeful structure that consists of interrelated and interdependent elements *(components, entities, factors, members, parts etc.)*. ▪ *These elements continually influence one another (directly or indirectly) to maintain their activity and the existence of the system, to achieve the goal of the system.*

FOREWORD BY THE MAYOR

The Service Delivery and Budget Implementation Plan *(SDBIP)* aligns the municipality's integrated development plan (IDP) to the budget. The SDBIP also ensures performance and achievement of the strategic objectives set by the municipal council, and thus enables communities to monitor the municipality's overall performance, whilst the Mayor monitors the performance of the Municipal Manager.

In pursuing their respective executive and administrative responsibilities, the Mayor and the Municipal Manager take pro-active steps to mitigate poor performance. In this regard, the relationship of the Mayor and Municipal Managers is more about risk mitigation and problem-solving. In this instance, a properly formulated SDBIP is also a management tool that determines the performance agreement between the Mayor and the Municipal Manager, hence signed at the start of a financial year.

It is the output and goals made public in the SDBIP that will be used to measure performance on a quarterly basis during the financial year. It must be noted that such in-year monitoring is meant to be a light form of monitoring. The council should reserve its oversight role over performance at the end of the financial year, when the Mayor tables the annual report of the municipality. The in-year monitoring is designed to pick up major problems only, and aimed at ensuring that the Mayor and Municipal Manager are taking corrective steps when any unanticipated problems arise.

On the other hand, the SDBIP focuses both the municipal council and administration on top layer/ level strategic organisational performance indicators. This is achieved by providing clarity of service delivery outputs and targets. In order to operationalise the SDBIP, the Municipal Manager is encouraged to develop sub-layer or department specific SDBIPs that will guide performance agreements of all other municipal senior managers (MSMs).

Furthermore, whilst the budget sets yearly service delivery and budget targets *(revenue and expenditure per vote)*, it is imperative that in-year mechanisms are used effectively to measure performance and progress on a continuous basis. The end-of-year targets and budgets must be based on both monthly and quarterly performance information. In this regard, the SDBIP gives meaning to both in-year performance reporting in terms of MFMA sections 71 *(monthly reporting)*, 72 *(mid-year report)* and 121 *(end-of-year annual reports)*.

As a management and implementation tool, the SDBIP sets in-year quarterly service delivery and monthly budget targets, links each service delivery to the budget, provide management information with regards to services, inputs and financial resources to be used. It also presents an outline of the responsibilities and outputs for each respective municipal department and MSM team members, focusing on the inputs to be used, time frames, outputs and outcomes. In this regard, the SDBIP also inform the compilation of MSM performance agreements, including the outputs and deadlines for which they will be held accountable. It also provides expenditure information *(for capital projects and services)*, targets and outputs per ward.

Finally, in terms of MFMA section 53(1)(c), the Mayor must take all reasonable steps to ensure that the municipality approves the annual budget before the start of the year. The Mayor must also approve the SDBIP on or before 28 days after the approval of the budget, and ensure that municipal senior management (MSM) annual performance agreements are compliant with MSM section 57(1)(b) in order to promote sound financial management. The MSM performance agreements are linked to measurable perfomance 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.

In conclusion, the Mayor must promptly report to the municipal council and the MEC the approval of the SDBIP and signing of MSM annual performance agreements. The Mayor must also ensure the following:

- That the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the SDBIP are made public by no later than 14 days after the approval of the plan.
- That the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the municipality's service delivery and budget implementation plan.
- That copies of such performance agreements must be submitted to the council and the MEC for local government in the province.

Date: 02/07/2025

Cllr Dimakatso Elizabeth Modise *(Ms)*
Mayor
Masilonyana Local Municipality

Municipal Manager Overview

The year 2025 – 2026 marks a significant milestone in the term of the 6th Local government administration. It marks exactly around 18 months to the end of the current Political leadership term of office. This is vital in mapping out the legacy the Councilors need to bequeath to the people of Masilonyana. To this end, as Administration we are prioritizing the Service delivery to give credence and life to this legacy. Amongst the list appears Water and Sanitation, Electricity, Roads and Storm water, Solid Waste, refuse removal and job creation. We do this with the knowledge that doing so will help us better the mood in our municipality. Other efforts in this direction found expression in the adoption of a new vision and mission for this institution which focuses far beyond the immediate and truly refocus on the objectives we seek to achieve. In this way, we believe the IDP has set the tone, Finance allocated the budget, this SDBIP set the targets, and the individual performance would be concluded to monitor achievement of these goals. Finally, we will have the Performance report which our Audit and performance committee will assess. We believe the right team has been assembled to be able to deliver. Directors are appointed and my Office is fully established.

We therefore put paid to the clarion call and pay-off line "Together ***we will succeed!!*** "

Mojalefa Matlole
Municipal manager
Masilonyana Local Municipality

02/07/2025
Date:

1. INTRODUCTION

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

(a) projections for each month of –

(i) revenue to be collected, by source.

(ii) operational and capital expenditure, by vote.

(b) service delivery targets and performance indicators for each quarter.

(c) any other matters that may be prescribed, and includes any revisions of such plan by the Mayor in terms of section 54(1)*(c)*.

The SDBIP provides the vital link between the Mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. It is a management, implementation and monitoring tool *(not a policy proposal)* that will assist the Mayor, councillors, municipal manager, senior managers and community.

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

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

2. IDP AND BUDGET IMPLEMENTATION, MONITORING AND REVIEW

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

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

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

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

L SDBIP indicators.

3. TOP LAYER SDBIP

The TL SDBIP include the municipality's main service delivery indicators and is comprised of the following five *(5)* components are:

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

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

4. TOP LAYER SDBIP 2025/ 2026 PER STRATEGIC OBJECTIVES

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

a) Legislative compliance matters.
b) Municipality's IDP and Budget *(2025/ 2026) Pre-determined Objectives.*
   i) Public Participation ***(Putting People First).***
   ii) Good Governance.
   iii) Basic Service Delivery ***(Delivering Basic Services).***
   iv) Financial Viability and Management ***(Sound Financial Management).***
   v) Institutional Development and Transformation ***(Building Capable Municipalities).***

   vi) Local Economic Development (LED).

c) MFMA Circular No. 88 Priority Indicators/ Municipal Performance Assessment Tool *(MPAT)* KPIs.

   i) *Putting People First* ***(Public Participation).***
   ii) *Good Governance.*
   iii) *Delivering Basic Services* ***(Basic Service Delivery).***
   iv) *Sound Financial Management* ***(Financial Viability and Management).***
   v) *Building Capable Municipalities* ***(Institutional Development and Transformation).***
   vi) *Local Economic Development (LED).*

KPA PUBLIC PARTICIPATION (PUTTING PEOPLE FIRST) OFFICE OF THE SPEAKER										
PERFORMANCE OBJECTIVES, INDICATORS AND TARGETS						QUARTERLY PERFORMANCE TARGETS				
NO	IDP Priority	Strategic Objectives	Strategies	KPIs	Annual Targets	Quarter 1	Quarter 2	Quarter 3	Quarter 4	POE
PP-01	Public Participation	Putting people and their concerns first	Measures to improve public participation developed and implemented	Public Participation Strategy developed and approved	Public invited to attend all scheduled Council meetings	Public invited to attend all scheduled Council meetings	Public invited to attend all scheduled Council meetings	Public invited to attend all scheduled Council meetings	Public invited to attend all scheduled Council meetings	Meeting Notices issued and Signed Attendance Register
PP-02	Public Participation	Putting people and their concerns first	Ensuring functionality of ward committees	Functionality of Ward Committees reviewed and identified support provided	Functionality of Ward Committees reviewed and identified support provided	-	Functionality of Ward Committees reviewed	Functionality of Ward Committees reviewed	-	Ward Plans produced
PP-03	Public Participation	Putting people and their concerns first	Ensuring functionality of ward committees	Quarterly Ward committee meetings held	Quarterly Ward committee meetings held	Ward Committee Meeting held	Ward Committee Meeting held	Ward Committee Meeting held	Ward Committee Meeting held	Meeting Notices issued and Signed Attendance Registers
PP-04	Public Participation	Putting people and their concerns first	Ensuring functionality of ward committees	Quarterly Ward meetings held by ward	Quarterly Ward meetings held by ward	Quarterly Ward meetings held by ward	Quarterly Ward meetings held by ward	Quarterly Ward meetings held by ward	Quarterly Ward meetings held by ward	Meeting Notices issued and Signed Attendance registers

				councillor per ward	councillor per ward	councillor per ward	councillor per ward	councillor per ward	councillor per ward	

KPA: PUBLIC PARTICIPATION (PUTTING PEOPLE FIRST)
MAYOR'S OFFICE

PERFORMANCE OBJECTIVES, INDICATORS AND TARGETS						QUARTERLY PERFORMANCE TARGETS				
NO	IDP Priority	Strategic Objectives	Strategies	KPIs	Annual Targets	Quarter 1	Quarter 2	Quarter 3	Quarter 4	POE
PP-06	Public Participation	Putting and their concerns first	To encourage the involvement of communities in the Municipal Budgeting and planning processes	Mayoral imbizo held and community outreach programs conducted	Imbizos with communities held every quarter	Quarterly Imbizos held	Quarterly Imbizos held	Quarterly Imbizos held	Quarterly Imbizos held	Imbizo Reports
PP-07	Public Participation	Putting and their concerns first	Facilitate social cohesion activities	Special programs implemented	Support programs for people with disability implemented	programs for people with disability planned for this quarter implemented	programs for people with disability planned for this quarter implemented	programs for people with disability planned for this quarter implemented	programs for people with disability planned for this quarter implemented	Quarterly Reports on progress / Project Reports
PP-08	Public Participation	Putting and their concerns first	Facilitate social cohesion activities	Gender based violence awareness program implemented	Gender based violence awareness program implemented	programs for GBV awareness planned for this quarter implemented	programs for GBV awareness planned for this quarter implemented	programs for GBV awareness planned for this quarter implemented	programs for GBV awareness planned for this quarter implemented	Quarterly Reports on progress / Project Reports

PP - 08	Public Participation	Putting and their concerns first	Facilitate social cohesion activities	Youth awareness programs implemented	Youth awareness programs implemented	programs for youth awareness planned for this quarter implemented	programs for youth awareness planned for this quarter implemented	programs for youth awareness planned for this quarter implemented	programs for youth awareness planned for this quarter implemented	Quarterly Reports on progress / Project Reports

KPA: GOOD GOVERNANCE (PROMOTING GOVERNANCE, TRANSPARENCY AND ACCOUNTACILITY (MUNICIPAL MANAGER'S OFFICE)										
PERFORMANCE OBJECTIVES, INDICATORS AND TARGETS						QUARTERLY PERFORMANCE TARGETS				
NO	IDP Priority	Strategic Objectives	Strategies	KPIs	Annual Targets	Quarter 1	Quarter 2	Quarter 3	Quarter 4	POE
GG-01	Performance Management	Promoting governance, transparency and accountability	Development of Performance Agreements and Plans for senior managers	Performance Agreements and Plans for the MM and Senior managers signed	Performance Agreements and Plans for the MM and Senior managers signed	Performance Agreements and Plans for the MM and Senior managers signed	-	-	-	Signed Performance Agreements and Plans
GG-02	Performance Management	Promoting governance, transparency and accountability	Methodology to improve performance management, monitoring and improvement to achieve overall organizational objectives	Quarterly and Annual performance assessments of senior managers undertaken	Quarterly and Annual performance assessments of senior managers undertaken	Quarterly and Annual assessments with senior managers conducted	- Quarterly and Annual assessments with senior managers conducted	Quarterly and Annual assessments with senior managers conducted	Quarterly and Annual assessments with senior managers conducted	Assessments Reports
GG-03	Performance Management	Promoting governance, transparency and accountability	Methodology to improve performance management, monitoring and improvement to achieve overall	SDBIP for 2026-27 approved by the Mayor within prescribed period	SDBIP for 2026-27 approved by the Mayor within prescribed period	-	-	-	SDBIP for 2026-27 approved by the Mayor within prescribed period	Approved SDBIP for 2026-27

			organizational objectives							
GG-04 GG-05	Performance Management	Promoting governance, transparency and accountability	Methodology to improve performance management, monitoring and improvement to achieve overall organizational objectives	Adjusted SDBIP developed and approved by council	Adjusted SDBIP developed and approved by council	-	-	adjusted SDBIP developed and approved by council	-	Approved adjusted SDBIP and council resolution
GG-06	Performance Management	Promoting governance, transparency and accountability	Methodology to improve performance management, monitoring and improvement to achieve overall organizational objectives	Annual Report developed and submitted to AG	Annual Report developed and submitted to AG	-	-	Annual Report developed and submitted to AG	-	Annual Report and Council Resolution
GG-07	Performance Management	Promoting governance, transparency and accountability	Methodology to improve performance management, monitoring and improvement to achieve overall organizational objectives	Mid- year Report developed and submitted to council	Mid- year Report developed and submitted to council	-	-	Mid- year Report developed and submitted to council	-	Mid-year Budget and Performance assessment Report and Council resolution

GG-08	Monitoring and Evaluation	Ensure effective monitoring of implementation of projects	Develop and implement monitoring systems to track implementation of projects	Monitoring system developed and project performance tracked and reported on	Monitoring system developed and reports produced to guide interventions	Monthly monitoring reports produced and as and when required	Monthly monitoring reports produced and as and when required	Monthly monitoring reports produced and as and when required	Monthly monitoring reports produced and as and when required	Monthly Reports
GG-09	Risk Management	Ensure effective management of risk in the municipality	Develop and implement necessary risk management systems and controls	Review and approve Risk and Fraud strategic documents	Risk and Fraud strategic documents Approved by council	Review and Approve Risk and Fraud strategic documents	Implement Risk and Fraud strategic documents	Implement Risk and Fraud strategic documents	Implement Risk and Fraud strategic documents	Risk policy, Risk strategy, Fraud policy, Fraud strategy and fraud response plan and council resolution.
GG-10	Risk Management	Ensure effective management of risk in the municipality	Develop and implement necessary risk management systems and controls	Conduct Institutional Risk Assessment	Development of Risk Register	Development of Risk Register	-	-	-	Risk Register
GG-11	Governance	Promoting governance, transparency and accountability	Capacitate Councilors on governance frameworks, structures and their roles.	Guiding frameworks on governance structures developed and Councilors capacitated	A Guide /Blueprint on municipal governance frameworks developed	A Guide /Blueprint on municipal governance frameworks developed	-	-	-	Invitations and Signed Attendance Registers
GG-12	Governance	Promoting governance, transparency and	Capacitate Councilors on governance frameworks,	Workshops for councilors on governance and their	Workshops for councilors on governance conducted	Workshops for councilors held	-	-	-	Invitations and Signed Attendance Registers

		accountability	structures and their roles.	roles including oversight, accountability and political/admin interface conducted						
GG-13	Governance	Promoting governance, transparency and accountability	Capacitate Councilors on governance frameworks, structures and their roles.	Delegation Framework/ System reviewed, adopted and implemented. SOP on political/admin interface developed	Delegation Framework/ System reviewed, adopted and implemented. SOP on political/admin interface developed	-	Delegation Framework/ System reviewed, adopted	-	-	Delegation Framework and Council Resolution
GG-14	Integrated Development Planning (IDP)	Ensure integrated planning and delivery in the municipality	Review and approve IDP for 2026/27	IDP for 2026/27 reviewed and approved	IDP for 2026/27 reviewed and approved before 30 May 2026	-	IDP Process Plan developed and approved	Draft IDP for 2026/27 developed	Final IDP for 2026/27 developed and approved	Approved IDP 2026/27
GG-15	Oversight and Audit	Ensure proper oversight, accountability and integrity	Establish structures to ensure oversight, accountability and integrity	Establish structures to ensure oversight, accountability and integrity established	Audit Committee and Internal Audit established and functional	Audit Committee established and holding meetings	-	-	-	Council resolution and Committee minutes

KPA: BASIC SERVICE DELIVERY (SUPPORTING DELIVERY OF MUNICIPAL SERVICES TO THE RIGHT QUALITY STANDARD) DIRECTORATE: INFRASTRUCUTRE AND TECHNICAL SERVICES										
PERFORMANCE OBJECTIVES, INDICATORS AND TARGETS						QUARTERLY PERFORMANCE TARGETS				
ID	IDP Priority	Strategic Objectives	Strategies	KPIs	Annual Targets	Quarter 1	Quarter 2	Quarter 3	Quarter 4	POE
BSC -01	Infrastructure Planning	Ensure long term planning for infrastructure development	Develop Masterplans for infrastructure delivery	Masterplans for infrastructure delivery developed	Development of electricity, water, sanitation and roads infrastructure Masterplans	Terms of Reference drafted and financial/ technical support secured including from MISA etc	1st draft of masterplans developed	2nd draft of masterplans developed	Final draft of masterplans developed	Quarterly Reports on progress/ Draft Masterplans
BSC -02	Sanitation	Ensure access to basic sanitation to communities	Implement prioritised sanitation projects in the IDP.	Identified sanitation projects implemented	Refurbishment of Winburg Outfall sewer	Refurbishment of Winburg Outfall sewer completed	-	-	-	Project Completion Report
BSC -03	Sanitation	Ensure access to basic sanitation to communities	Implement prioritised sanitation projects in the IDP.	Identified sanitation projects implemented	Construction of new sewer reticulation for 2000 households in Brandfort	Business Plan finalised	Service provider procured	Finalise project technical designs	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -04	Sanitation	Ensure access to basic sanitation to communities	Implement prioritised sanitation projects in the IDP.	Identified sanitation projects implemented	Construction of new sewer reticulation for 581 households in Winburg	Business Plan finalised	Service provider procured	Finalise project technical designs	1st phase of the project completed	Quarterly Reports on progress/ Project Reports
BSC -05	Sanitation	Ensure access to basic sanitation to communities	Respond timeously to reported incidents of sewer	Reported incidents of sewer blockages	Number of incidents of sewer blockages attended to	100% incidents of sewer blockages attended to	100% incidents of sewer blockages attended to	100% incidents of sewer blockages attended to	100% incidents of sewer blockages attended to	Monthly/ Quarterly Reports

			blockages in communities	attended to in time	within 24 hours of reporting	within 24 hours of reporting	within 24 hours of reporting	within 24 hours of reporting	within 24 hours of reporting	
BSC -06	Sanitation	Ensure access to basic sanitation to communities	Implement prioritised sanitation projects in the IDP.	Identified sanitation projects implemented	Refurbishment of Winburg Waste Water Treatment Works	Refurbishment of Winburg Outfall sewer completed	-	-	-	Project Completion Report
BSC -07	Water	Ensure basic access to water provision in communities	Implement prioritised water project in the IDP		Upgrading of storage reservoirs	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -08	Water	Ensure basic access to water provision in communities	Implement prioritised water project in the IDP	Construction of 2Ml reservoir in Theunissen	Construction of 2Ml reservoir in Theunissen	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -09	Water	Ensure basic access to water provision in communities	Implement prioritised water project in the IDP	Construction of new water reticulation for 1 000 households in Theunissen	Construction of new water reticulation for 1 000 households in Theunissen	Status Quo Report on the project developed following Engagements with Sedibeng Water	1st phase of the project completed	2nd phase of the project completed	Final phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -10	Water	Ensure basic access to water provision in communities	Implement prioritised water project in the IDP	Construction of new Water reticulation for 581households in Winburg	Construction of new Water reticulation for 581households in Winburg	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -11	Water	Ensure basic access to water provision in communities	Implement prioritised water project in the IDP	Construction of new Water reticulation for 2000	Construction of new Water reticulation for 2000 households in Brandfort	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports

				households in Brandfort						
BSC -12	Water	Ensure basic access to water provision in communities	Implement prioritised water project in the IDP	Refurbishment of four boreholes in Winburg and construction of water supply	Refurbishment of four boreholes in Winburg and construction of water supply	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -13	Water	Ensure basic access to water provision in communities	Implement prioritised water project in the IDP	Construction of four boreholes in Brandfort, Majwemaswe u	Construction of four boreholes in Brandfort, Majwemasweu	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -14	Water	Ensure basic access to water provision in communities	Implement prioritised water project in the IDP	Installation of additional pumps to equip the four boreholes	Installation of additional pumps to equip the four boreholes	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -15	Water	Ensure basic access to water provision in communities	Implement prioritised water project in the IDP	Theunissen: Water conservation a water Demand Management	Theunissen: Water conservation a water Demand Management	Theunissen: Water conservation a water Demand Management completed	-	-	-	Project Completion Report
BSC -16	Water	Ensure basic access to water provision in communities	Implement prioritised water project in the IDP	Winburg: Water conservation a water Demand Management	Winburg: Water conservation a water Demand Management	Winburg: Water conservation a water Demand Management completed	-	-	-	Project Completion Report
BSC -17	Water	Ensure basic access to water provision in communities	Implement prioritised water project in the IDP	Theunissen: Refurbishment of Pump House	Theunissen: Refurbishment of Pump House	Refurbished Theunissen Pump House	-	-	-	Refurbished Theunissen Pump House

BSC -18	Water	Ensure basic access to water provision in communities	Implement prioritised water project in the IDP	Monitor and improve quality of drinking water	Monitor and improve quality of drinking water	100% compliance with blue water quality status	100% compliance with blue water quality status	100% compliance with blue water quality status	100% compliance with blue water quality status	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -19	Water	Ensure basic access to water provision in communities	Implement prioritised water project in the IDP	Develop and implement incident management protocol per water supply system	Develop and implement incident management protocol per water supply system					Incident Management Protocol Strategy
BSC -20	Water	Ensure basic access to water provision in communities	Respond timeously to reported incidents of water leakages in communitie s	Reported incidents of water leakages attended to in time	Incidents of water leakages attended to within 24 hours of reporting	100% of water leakages attended to within 24 hours of reporting	100% of water leakages attended to within 24 hours of reporting	100% of water leakages attended to within 24 hours of reporting	100% of water leakages attended to within 24 hours of reporting	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -21	Roads and Stormw ater	Ensure provision of trafficable roads in the municipality	Build, upgrade and maintain roads and stormwater as per the IDP	Roads and stormwater built, upgraded and maintained	Grading of 5km Roads in all 4 Towns around Masilonyana Municipality	Grading of 5km Roads in all 4 Towns around Masilonyana Municipality completed	Grading of 5km Roads in all 4 Towns around Masilonyana Municipality completed	-	-	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -22	Roads and Stormw ater	Ensure provision of trafficable roads in the municipality	Build, upgrade and maintain roads and stormwater as per the IDP	Roads and stormwater built, upgraded and maintained	Construction of Winburg/ Makeleketla 1 km block paved road and stormwater	Construction of Winburg/ Makeleketla 1 km block paved road and stormwater completed	Construction of Winburg/ Makeleketla 1 km block paved road and stormwater completed	-	-	Monthly/ Quarterly Reports on progress/ Project Reports

BSC -23	Roads and Stormwater	Ensure provision of trafficable roads in the municipality	Build, upgrade and maintain roads and stormwater as per the IDP	Roads and stormwater built, upgraded and maintained	Construction of 1km block pave road and storm water drainage (Phase 2) in Theunissen/ Masilo:	Construction of 1km block pave road and storm water drainage (Phase 2) in Theunissen/ Masilo completed	Construction of 1km block pave road and storm water drainage (Phase 2) in Theunissen/ Masilo completed	-	-	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -24	Roads and Stormwater	Ensure provision of trafficable roads in the municipality	Build, upgrade and maintain roads and stormwater as per the IDP	Roads and stormwater built, upgraded and maintained	Construction of 1km block pave road and storm water drainage in Winburg/ Makeleketla	Construction of 1km block pave road and storm water drainage in Winburg/ Makeleketla completed	Construction of 1km block pave road and storm water drainage in Winburg/ Makeleketla completed	-	-	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -25	Roads and Stormwater	Ensure provision of trafficable roads in the municipality	Build, upgrade and maintain roads and stormwater as per the IDP	Roads and stormwater built, upgraded and maintained	Conversion of 165km gravel roads to paved/tared roads with stormwater channels in Masilonyana Local Municipality	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -26	Roads and Stormwater	Ensure provision of trafficable roads in the municipality	Build, upgrade and maintain roads and stormwater as per the IDP	Roads and stormwater built, upgraded and maintained	Patching of potholes in the municipality	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -27	Electricity	Ensure sustainable provision of	Implement electricity projects	Electricity projects identified in	Electrification of 210 stands in	Electrification of 210 stands in Makelektla	Electrification of 210 stands in Makelektla			Monthly/

		electricity to the community	identified in the IDP	the IDP implemented	Makeleketla Winburg	Winburg completed	Winburg completed	-	-	Quarterly Reports on progress/ Project Reports
BSC -28	Electricity	Ensure sustainable provision of electricity to the community	Implement electricity projects identified in the IDP	Electrification of 210 units in Winburg	Electrification of 210 units in Winburg	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -29	Electricity	Ensure sustainable provision of electricity to the community	Implement electricity projects identified in the IDP	Electrification of 826 stands in Brandfort, Majwemasweu	Electrification of 826 stands in Brandfort, Majwemasweu	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -30	Electricity	Ensure sustainable provision of electricity to the community	Implement electricity projects identified in the IDP	Upgrading of Theunissen main substation.	Upgrading of Theunissen main substation.	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -31	Electricity	Ensure sustainable provision of electricity to the community	Implement electricity projects identified in the IDP	Upgrading of Piet Retief Street line and kiosks.	Upgrading of Piet Retief Street line and kiosks.	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -32	Electricity	Ensure sustainable provision of electricity to the community	Implement electricity projects identified in the IDP	Streetlights power supply and retrofit of lighting units in Theunissen	Streetlights power supply and retrofit of lighting units in Theunissen.	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -33	Electricity	Ensure sustainable provision of	Implement electricity projects	Upgrade of Leech	Upgrade of Leech substation in Winburg.	Business Plan finalised	Service provider procured	Project technical	1st phase of the project completed	Monthly/

			customer care system	developed and implemented						

		electricity to the community	identified in the IDP	substation in Winburg.				designs finalised		Quarterly Reports on progress/ Project Reports
BSC -34	Electricity	Ensure sustainable provision of electricity to the community	Implement electricity projects identified in the IDP	Electrification of Asijiki (new establishment in Theunissen)	Electrification of Asijiki (new establishment in Theunissen)	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -35	Electricity	Ensure sustainable provision of electricity to the community	Implement electricity projects identified in the IDP	Construction of ringfit line from main substation in Theunissen	Construction of ringfit line from mainsubstation in Theunissen	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -36	Electricity	Ensure sustainable provision of electricity to the community	Implement electricity projects identified in the IDP	Construction of 22 KV switching station in Verkeerdevlei/ Tshepong	Construction of 22 KV switching station in Verkeerdevlei/ Tshepong	Business Plan finalised	Service provider procured	Project technical designs finalised	1st phase of the project completed	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -37	Infrastructure Maintenance	Ensure that infrastructure is maintained and sustainable	Use maintenance allocations in infrastructure budget to maintain infrastructure	Maintenance budget allocations utilised for infrastructure maintenance	Maintenance of infrastructure	Identified infrastructure maitained	Identified infrastructure maitained	Identified infrastructure maitained	Identified infrastructure maitained	Monthly/ Quarterly Reports on progress/ Project Reports
BSC -38	Technical Capacity		Develop and implement a centralised and digitised complaints/	Centralised and digitised complaints/customer care system	Centralised and digitised complaints/customer care system established	Business Planning finalised	Centralised and digitised complaints/customer care system established	Centralised and digitised complaints/customer care system functional	Centralised and digitised complaints/customer care system functional	Monthly/ Quarterly Reports on progress/ Project Reports

KPA: BASIC SERVICE DELIVERY (DELIVERING SHORT BASIC SERVICES) DIRECTORATE: SOCIAL AND COMMUNITY SERVICES										
PERFORMANCE OBJECTIVES, INDICATORS AND TARGETS						QUARTERLY PERFORMANCE TARGETS				
NO	IDP Priority	Strategic Objectives	Strategies	KPIs	Annual Targets	Quarter 1	Quarter 2	Quarter 3	Quarter 4	POE
BSC:39	Sports, Parks and Recreational Facilities	Ensure community access to well maintained, quality sporting and parks & recreational facilities in the municipality	Build, upgrade and maintain sporting and parks & recreational facilities in the municipality	Sporting and parks & recreational facilities in the municipality built, upgraded or maintained	Sport Facilities in all the towns renovated	Business Planning Finalised	Sport facilities prioritised for this quarter renovated	Sport facilities prioritised for this quarter renovated	Sport facilities prioritised for this quarter renovated	Quarterly Reports on progress/ Project Reports
BSC:40	Sports, Parks and Recreational Facilities	Ensure community access to well maintained, quality sporting and parks & recreational facilities in the municipality	Build, upgrade and maintain sporting and parks & recreational facilities in the municipality	Municipal Swimming Pool in Theunissen and Winburg renovated	Municipal Swimming Pool in Theunissen and Winburg renovated	Business Planning Finalised	Preparatory work done	Municipal Swimming Pool in Theunissen and Winburg renovated	-	Quarterly Reports on progress/ Project Reports
BSC:41	Sports, Parks and Recreational Facilities	Ensure community access to well maintained, quality sporting and parks & recreational facilities in the municipality	Build, upgrade and maintain sporting and parks & recreational facilities in the municipality	Renovation of Municipal Town and Community Halls in All Towns	Renovation of Municipal Town and Community Halls in All Towns	Business Planning Finalised	Townhalls prioritised for this quarter renovated	Townhalls prioritised for this quarter renovated	Townhalls prioritised for this quarter renovated	Quarterly Reports on progress/ Project Reports

BSC:42	Sports, Parks and Recreational Facilities	Ensure community access to well maintained, quality sporting and parks & recreational facilities in the municipality	Build, upgrade and maintain sporting and parks & recreational facilities in the municipality	Renovation of Municipal Town and Community Halls in All Towns	Parks in all towns revitalised	Business Planning Finalised	Parks prioritised for this quarter renovated	Parks prioritised for this quarter renovated	Parks prioritised for this quarter renovated	Quarterly Reports on progress/ Project Reports
BSC:43	Cemeteries	Ensure community access to adequate cemetery services	Build, upgrade and maintain cemetery facilities in the municipality	Cemetery facilities in the municipality built, upgraded and maintained	Cemetery facilities in the municipality built, upgraded and maintained	Feasibility studies for establishment of new cemeteries conducted	Business Planning Finalised	Cemetery facilities established in the 1st town	Cemetery facilities established in the 1st town	Quarterly Reports on progress/ Project Reports
BSC:44	Waste Management	Ensure effective waste management in the Municipality	Implement measures to ensure effective waste management	Measures to ensure effective waste management implemented	Landfill sites in Theunissen, Brandfort, Winburg and Verkeerdevlei upgraded	Feasibility studies for the upgrading of landfill sites conducted	Business Planning Finalised	Landfill site for the 1st town upgraded	Landfill site for the 2nd town upgraded	Quarterly Reports on progress/ Project Reports
BSC:45	Waste Management	Ensure effective waste management in the Municipality	Implement measures to ensure effective waste management	Refuse removal from all business and households once every week	Refuse removal from all business and households once every week	Refuse removed from all business and households once every week	Refuse removed from all business and households once every week	Refuse removed from all business and households once every week	Refuse removed from all business and households once every week	Quarterly Reports on progress/ Project Reports
BSC:46	Disaster Management	Ensure effective disaster	Develop and implement measures for effective	Measures for effective disaster	Disaster Management Centre in	Feasibility studies for the establishment	Business Planning Finalised	Project preparations completed	Disaster Management Centre in	Quarterly Reports on progress/ Project Reports

		management services	disaster management	management implemented	Theunissen established	of Disaster Management Centre			Theunissen established	
BSC:47	Firefighting Services	Ensure effective firefighting services	Develop and implement measures for effective firefighting services	Measures for effective firefighting services implemented	Fire stations for all the towns constructed and equipment purchased.	Feasibility studies for the establishment of Disaster Management Centre	Business Planning Finalised	Fire stations constructed in the 1st town	Fire stations constructed in the 2nd town	Quarterly Reports on progress/ Project Reports
BSC:48	Buildings & Maintenance	Ensure that municipal buildings are upgraded and comply with regulations	Upgrade municipal buildings in all the towns	Municipal buildings in all the towns upgraded	Expansion/ renovation of municipal offices in all towns	Business Planning Finalised	Municipal buildings in the 1st town upgraded	Municipal buildings in the 2nd town upgraded	Municipal buildings in the 3rd town upgraded	Quarterly Reports on progress/ Project Reports
BSC:49	Buildings & Maintenance	Ensure that municipal buildings are upgraded and comply with regulations	Upgrade municipal buildings in all the towns	Renovation of Municipal Flats in Brandfort	Renovation of Municipal Flats in Brandfort	Renovation of Municipal Flats in Brandfort	Project preparations completed	-	Municipal Flats in Brandfort renovated	Quarterly Reports on progress/ Project Reports
BSC:50	Buildings & Maintenance	Ensure that municipal buildings are upgraded and comply with regulations	Upgrade municipal buildings in all the towns	Construction of RDP houses in all towns	Construction of RDP houses in all towns	Land and serviced sites allocated as required for RDP housing provision	Land and serviced sites allocated as required for RDP housing provision	Land and serviced sites allocated as required for RDP housing provision	Land and serviced sites allocated as required for RDP housing provision	Quarterly Reports on progress/ Project Reports

KPA: FINANCIAL VIABILITY AND MANAGEMENT (SOUND FINANCIAL MANAGEMENT)										
PERFORMANCE OBJECTIVES, INDICATORS AND TARGETS						QUARTERLY PERFORMANCE TARGETS				
ID	IDP Priority	Strategic Objectives	Strategies	KPIs	Annual Targets	Quarter 1	Quarter 2	Quarter 3	Quarter 4	POE
FM-01	Budgeting	Ensure that the budget is prepared and approved by Council in compliance with MFMA requirements	Facilitate a process for the compilation and approval of the 2025/26 budget and related MTREF policies in compliance with MFMA requirements	Budget and related MTREF policies for 2025/26 approved by Council in compliance with MFMA requirements	Budget and related MTREF policies for 2025/26 approved before the 31 of May 2025	-	-	Budgeting process commenced alongside IDP process	Budget and related MTREF policies for 2025/26 approved before the 31 of May 2025	Approved budget
FM-02	**Budgeting**	**Ensure that the budget is prepared and approved by Council in compliance with MFMA requirements**	Prepare and approve budget adjustment in compliance with MFMA requirements	Budget adjustment prepared and approved in compliance with MFMA requirements	Budget adjustment prepared and approved by 28 February 2025	-	-	Budget adjustment prepared and approved by 28 February 2025	-	Approved budget adjustments
FM-03	Revenue Management	Ensure effective collection of municipal revenue consistent with applicable	Develop and implement measures to effectively collect revenue in line with applicable	Measures to effectively collect revenue developed and implemented	General Valuation/ Supplementary roll developed and approved	-	-	-	General Valuation/ Supplementary roll developed and approved	General Valuation/ Supplementary roll

		policies and legislation	policies and legislation							
FM-04	Revenue Manageme nt	Ensure effective collection of municipal revenue consistent with applicable policies and legislation	Develop and implement measures to effectively collect revenue in line with applicable policies and legislation	Revenue Enhancement Strategy developed and implemented	Revenue Enhancement Strategy developed and implemented.	Business Planning Finalised	Revenue Enhanceme nt Strategy developed and approved	Implementati on targets for this quarter met	Implementati on targets for this quarter met	Quarterly Reports on progress/ Project Reports
FM-05	Revenue Manageme nt	Ensure effective collection of municipal revenue consistent with applicable policies and legislation	Develop and implement measures to effectively collect revenue in line with applicable policies and legislation	Financial Recovery Plan implemented	Financial Recovery Plan implemented	Financial Recovery Plan targets for this quarter met	Financial Recovery Plan targets for this quarter met	Financial Recovery Plan targets for this quarter met	Financial Recovery Plan targets for this quarter met	Quarterly Reports on progress/ Project Reports
FM-06	Revenue Manageme nt	Ensure effective collection of municipal revenue consistent with applicable policies and legislation	Develop and implement measures to effectively collect revenue in line with applicable policies and legislation	Customer billing data cleansing project implemented .	Customer billing data cleansing project implemented.	Business Planning Finalised	Data cleansing project commence d	Data cleansing project completed	New bills issued accurate	Quarterly Reports on progress/ Project Reports

FM-07	Revenue Management	Ensure effective collection of municipal revenue consistent with applicable policies and legislation	Develop and implement measures to effectively collect revenue in line with applicable policies and legislation	Smart/ prepayment metering system Businesses implemented	Smart/ prepayment metering system Businesses implemented	Service provider appointed	Smart meters installed and revenue collected	Improved revenue collections	Improved revenue collections	Quarterly Reports on progress/ Project Reports
FM-08	Revenue Management	Ensure effective collection of municipal revenue consistent with applicable policies and legislation	Develop and implement measures to effectively collect revenue in line with applicable policies and legislation	Introducing cost reflective tariffs	Introducing cost reflective tariffs	Tariffs review undertaken and status quo Report developed	Technical assistance secured	Draft tariffs proposed for 2026/27	Final tariffs to form part of 2026/27 budget approved	Quarterly Reports on progress/ Project Reports
FM-09	Revenue Management	Ensure effective collection of municipal revenue consistent with applicable policies and legislation	Develop and implement measures to effectively collect revenue in line with applicable policies and legislation	Indigent Policy developed/ reviewed and Indigent Register updated	Indigent Policy developed/ reviewed and Indigent Register updated	Indigent Policy reviewed and approved	Indigent Register updated	Indigent Register updated	Indigent Register updated	Updated Indigent Register
FM-10	Revenue Management	Ensure effective collection of municipal	Develop and implement measures to effectively	Irrecoverable debts written off	Irrecoverable debts written off	Debt writes off policy reviewed	-	Irrecoverable debts written off	-	Report on Irrecoverable debt written off

		revenue consistent with applicable policies and legislation	collect revenue in line with applicable policies and legislation							
FM-11	Revenue Management	Ensure effective collection of municipal revenue consistent with applicable policies and legislation	Develop and implement measures to effectively collect revenue in line with applicable policies and legislation	Operation Patala implemented	Operation Patala implemented	Payment levels against targets	Payment levels against targets	Payment levels against targets	Payment levels against targets	Collection rate report
FM-12	Revenue Management	Ensure effective collection of municipal revenue consistent with applicable policies and legislation	Develop and implement measures to effectively collect revenue in line with applicable policies and legislation	Land and other municipal assets that can used to generate revenue identified	Land and other municipal assets that can used to generate revenue identified	Land and other municipal assets that can used to generate revenue identified	Strategy developed	Land and assets leased or sold to generate revenue	Land and assets leased or sold to generate revenue	**Land and Assets register to generate revenue**
FM-13	Revenue Management	Ensure effective collection of municipal revenue consistent with applicable	Develop and implement measures to effectively collect revenue in line with applicable	Cost containment measures introduced and implemented	Cost containment measures introduced and implemented	Cost Containment Policy developed or reviewed	Cost Containment Policy implemented, and savings made	Cost Containment Policy implemented, and savings made	Cost Containment Policy implemented, and savings made	**Cost containment policy and council resolution**

		~~policies and~~ legislation	policies and legislation							
FM-14	Asset Management	To ensure that municipal assets register in compliance with GRAP 17requirements and MFMA regulations	Develop assets register in compliance with GRAP 17 requirements and MFMA regulations	Assets register compliant with GRAP 17 requirements and MFMA regulations developed	Assets register compliant with GRAP 17 requirements and MFMA regulations developed	Assets register reviewed and necessary interventions identified	-	-	Assets register compliant with GRAP 17 requirements and MFMA regulations developed	**Fixed Asset register**
FM-15	Expenditure/ Financial Management	To ensure effective and efficient expenditure management processes and systems	To put in place proper financial/ expenditure management systems compliant with MFMA	Financial/ expenditure management systems compliant with MFMA put in place	Challenges with Financial Management System (CCG) resolved including interface with Payday etc	Identified challenges with Financial Management System (CCG) resolved	-	-	-	**Report**
FM-16	Expenditure/ Financial Management	To ensure effective and efficient expenditure management processes and systems	To put in place proper financial/ expenditure management systems compliant with MFMA	Creditors paid within prescribed time	Creditors paid within prescribed time	Creditor book analysed	Payment arrangements entered with creditors	Regularisation of payments	Creditors paid within 30 days	**Creditors report**
FM-17	Supply Chain Management	Ensure transparent, efficient and effective SCM system	Introduce measures improve effectiveness and	Measures improve effectiveness and efficiency of SCM	Capacity of SCM built esp to process SCM processes speedily and	Critical posts filled	Training to SCM and line function department	Training to SCM and line function departments on contract	-	Traininig report

			efficiency of SCM system	system introduced	strengthen contract management		s on contract manageme nt provided	management provided		
FM-18	Reporting	Ensure that financial & non-financial performance reporting is in line with applicable legislation	Compile and submit financial reports as per applicable legislation esp MFMA	Financial reports as per applicable legislation esp MFMA compiled and submitted	Section 71 reports compiled and submitted in time	Section 71 reports compiled and submitted in time monthly	Section 71 reports compiled and submitted in time monthly	Section 71 reports compiled and submitted in time monthly	Section 71 reports compiled and submitted in time monthly	Section 71 reports
FM-19	Reporting	Ensure that financial & non-financial performance reporting is in line with applicable legislation	Compile and submit financial reports as per applicable legislation esp MFMA	Section 72 report compiled and submitted in time	Section 72 report compiled and submitted in time	-	-	Section 72 report compiled and submitted in time	-	Section 72 reports
FM-20	Reporting	Ensure that financial & non-financial performance reporting is in line with applicable legislation	Compile and submit financial reports as per applicable legislation esp MFMA	Reporting	AFS submitted to the AG in time	AFS submitted to the AG in time	-	-	-	Annual financial Statement

KPA: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION (BUILDING CAPABLE MUNICIPALITIES) DIRECTORATE: CORPORATE SERVICES										
PERFORMANCE OBJECTIVES, INDICATORS AND TARGETS						QUARTERLY PERFORMANCE TARGETS				
ID	IDP Priority	Strategic Objectives	Strategies	KPIs	Annual Targets	Quarter 1	Quarter 2	Quarter 3	Quarter 4	POE
IC - 01	HR Development	Building institutional resilience and administrative capacity	Revise EE Plan and Policy & submit report to Department of Labour	Review of Employment Equity Plan and Policy by 31 January 2026	Employment Equity Plan revised and submitted to DOL	Revision of EEP completed	25% of EEP targets met	75% of EEP targets met	10% of EEP targets met	Monthly Reports and EEP approved by council
IC - 02	HR Development	Building institutional resilience and administrative capacity	Revise Workplace Skills Plan and submit Report to the LGSETA	Review of Workplace Skills Plan and submit to the LG Seta by 30 June 2026	Workplace Skills Plan revised and submitted to LGSETA	Revision of WSP completed	-	-	Revision of WSP submitted to LGSETA	Quarterly Reports on progress/
IC - 03	HR Development	Building institutional resilience and administrative capacity	Enrol Employees of the Municipality (Official & Councillors) as per Work Skills Plan with accredited institutions of higher learning to improve skills in a form of short courses	Quarterly trainings facilitated as per Work Skills Plan by 30 June 2025	Training for officials and Councillors trained to WSP	25% of training targets met	50% of training targets met	75% of training targets met	100% of training targets met	Monthly/ Quarterly Reports on progress/ Project Reports

IC - 04	HR Development	Building Institutional resilience and administrative capacity	Enrol students within the Masilonyana Local Municipality for Experiential/ internship Training	Quarterly Reports on students receiving experiential/ Internship training within Masilonyana Local Municipality by 30 June 2025	Number of students receiving experiential training	25% of enrolled students that received training	50% of enrolled students that received training	75% of enrolled students that received training	100% of enrolled students that received training	Monthly/ Quarterly Reports on progress/ Project Reports
IC - 05	HR Development	Building Institutional resilience and administrative capacity	Create Jobs for 60 Unemployed Youth, Women and People with Disability	Employ Youth, Women and People with Disability by 30 September 2024	Number of EPWP Jobs created	25% of targeted number of EPWP job created	50% of targeted number of EPWP job created	75% of targeted number of EPWP job created	100% of targeted number of EPWP job created	Monthly/ Quarterly Reports on progress/ Project Reports
IC - 06	HR Development	Building Institutional resilience and administrative capacity	Implement reviewed Organizational Structure	Finalise job descriptions, conduct job evaluations in line with TASK and conclude placement of staff	Finalise job descriptions, conduct job evaluations in line with TASK and conclude placement of staff	Job descriptions, Job Evaluation and Placement of staff completed	Dealing with objections/ appeal on placement of staff	Dealing with objections/ appeal on placement of staff	Placement and other related mater finalised	Monthly/ Quarterly Reports on progress/ Project Reports
IC - 07	HR Development	Building Institutional resilience and administrative capacity	Implement reviewed Organizational Structure	Implement change management and teambuilding interventions	Implement change management and teambuilding interventions	Business Planning finalised	Change management and teambuilding interventions implemented	Change management and teambuilding interventions implemented	Change management and teambuilding interventions implemented	Monthly/ Quarterly Reports on progress/ Project Reports

IC - 08	HR Development	Building Institutional resilience and administrative capacity	Review HR Management policy	Implement reviewed HR policies	Implement reviewed HR policies	Implementation of HR policies	Implement HR policy	Implement HR policy	Review HR policies	Approved HR Policies
IC - 09	Employee wellness	Ensure a healthy and safe working environment for Councillors and Employees	Implement measures for wellness and safe working environment for Councillors and Employees	Develop and implement employee wellness programme	Implement employee wellness programme	Procure service provider/or develop partnerships for wellness programme	Employee wellness programme implemented	Employee wellness programme implemented	Employee wellness programme implemented	Monthly/ Quarterly Reports on progress/ Project Reports
IC - 10	Employee wellness	Ensure a healthy and safe working environment for Councillors and Employees	Implement measures for wellness and safe working environment for Councillors and Employees	Implement measures to provide safe working environment for councillors and employees	Provide councillors and employees with requisite safety equipment including PPEs	Identified safety equipment including PPEs provided	Identified safety equipment including PPEs provided	Identified safety equipment including PPEs provided	Identified safety equipment including PPEs provided	Monthly/ Quarterly Reports on progress/ Project Reports
IC - 11	Labour Relations	Promote good labour relations environment in the municipality	Implement measures to support positive labour relations	Measures to support positive labour relations implemented	Convene LLF meetings and implement resolutions	Set meetings of LLF held and resolutions implemented	Set meetings of LLF held and resolutions implemented	Set meetings of LLF held and resolutions implemented	Set meetings of LLF held and resolutions implemented	Monthly/ Quarterly Reports on progress/ Project Reports
IC - 12	Consequence management	Promote staff discipline, accountability and productivity	Implement measures to enforce discipline and consequence management	Measures to enforce discipline and consequence management implemented	Number of disciplinary cases instituted and resolved within	100% of disciplinary cases reported resolved within set timeframes	100% of disciplinary cases reported resolved	100% of disciplinary cases reported resolved within set	100% of disciplinary cases reported resolved within set	Monthly/ Quarterly Reports on progress/ Project Reports

					prescribed period.		within set timeframes	timeframes	timeframes	
IC - 13	Performance Management	Promote performance driven culture and productivity in the municipality	Revise/Implement the Performance Management Development Policy Framework	Performance Management Development Policy Framework revised/implemented	Performance Management Development Policy Framework revised	Performance Management Development Policy reviewed and approved	-	Performance Management Development Policy reviewed and approved	Performance Management Development Policy reviewed and approved	Approved PMS Policy and council resolution
IC - 14	Performance Management	Promote performance driven culture and productivity in the municipality	Revise/Implement the Performance Management Development Policy Framework	Performance Management Development Policy Framework revised/implemented	Cascade PMS to levels below management	Business Plan developed and approved	Consultations with Unions/LLF concluded	Workshops with managers in the first level below s57	Performance Agreements/ Plans with managers signed	Signed Performance agreements and Plans
IC - 15	Admin and Legal	Ensure an effective system of admin support to Council and its structures	Develop and implement systems for effective administrative support Council structures and meetings	Systems for effective administrative support Council structures and meetings implemented	Develop and implement digital annual calender, Council agendas minutes, and tracking system for implementation of Council resolutions	Digital annual calendar developed	Council agendas minutes digitised	Tracking system for implementation of Council resolutions developed and implemented	Tracking system for implementation of Council resolutions developed and implemented	Quarterly Reports on progress/
IC - 16	Records Management	Promote effective and efficient records management	Develop and implement systems for effective records management	Systems for effective records management developed and implemented	All records from different Directorates transferred to one Central Registry	100% of records from Budget and Treasury transferred	100% of records from Corporate Services transferred	100% of records from Technical Service and Planning and	100% of records from Community Services transferred	Quarterly Reports checklist, register and destruction register

								Development transferred		
	Records Management	Promote effective and efficient records management	Develop and implement systems for effective records management	100% of old records disposed ito Archives Act	100% of old records disposed ito Archives Act	25% of identified old records disposed	50% of identified old records disposed	75% of identified old records disposed	100% of identified old records disposed	Quarterly Reports checklist, register and destruction register
IC - 17	Information, Technology	Promote an integrated ICT system that will ensure safety of information	Develop and implement frameworks and strategies and systems for effective ICT management	frameworks and strategies and systems for effective ICT management developed and implemented	ICT Policy Framework reviewed, updated, approved by Council and implemented	Business Planning finalised	ICT Policy Framework reviewed	ICT Policy Framework implemented	ICT Policy Framework implemented	Monthly/ Quarterly Reports on progress/ Project Reports
IC - 18					Provide ICT security and enhance the system to prevent downtimes or speedy recovery from such	Audit of IT security issues conducted	ICT security systems Implemented	ICT security systems implemented	ICT security systems implemented	Quarterly Reports on progress/ Project Reports
IC - 19				Restore and maintain functionality of the website	Restore and maintain functionality of the website	Review of website challenges completed	Website resuscitated	Website functional and updated	Website functional and updated	Quarterly Reports on progress/ Project Reports
IC - 20	Communications	Promote effective dissemination of information internally	Develop and implement effective communication systems internally and externally	Effective communication systems internally and externally developed and implemented	Review Communication strategy and Policy implement it	Communication strategy and Policy reviewed	New Communication strategy and Policy implemented	New Communication strategy and Policy implemented	New Communication strategy and Policy implemented	Quarterly Reports on progress/ Project Reports

		and externally								
IC - 21	Fleet Management	Ensure an efficient and effective Fleet Management System	Put in place measures for the efficient provision and management of municipal fleet	Measures for the efficient provision and management of municipal fleet put in place	Necessary fleet identified, provided and systems for control, maintenance and management implemented	Business Planning finalised	Fleet identified purchased	Fleet Management System developed	Fleet Management System implemented	Quarterly Reports on progress/ Project Reports

KPA: LOCAL ECONOMIC DEVELOPMENT (CREATING A CONDUCIVE ENVIRONMENT FOR ECONOMIC DEVELOPMENT)
DIRECTORATE: PLANNING AND ECONOMIC DEVELOPMENT

PERFORMANCE OBJECTIVES, INDICATORS AND TARGETS						QUARTERLY PERFORMANCE TARGETS				
NO	IDP Priority	Strategic Objectives	Strategies	KPIs	Annual Targets	Quarter 1	Quarter 2	Quarter 3	Quarter 4	POE
LED-01	Local Economic Development	Creating a conducive environment for economic development	Finalise the review of the LED Strategy and implement it	LED Strategy finalised, approved and implemented	LED Strategy finalised, Implementation Plan developed, and projects identified for 2025/26 implemented	LED Strategy finalised and approved	Projects/ interventions identified for this quarter implemented	Projects/ interventions identified for this quarter implemented	Projects/ interventions identified for this quarter implemented	Quarterly Reports on progress/ Project Reports
LED-02	Local Economic Development	Creating a conducive environment for economic development	Develop and implement strategies to support local businesses esp SMMEs	Strategies to support local businesses esp SMMEs implemented	Develop a database of SMMEs in the municipality and support them. through SCM policies	Database of SMMEs developed	Number of local SMMEs that benefitted against number of tenders/Bids awarded	Number of local SMMEs that benefitted against number of tenders/Bids awarded	Number of local SMMEs that benefitted against number of tenders/Bids awarded	Quarterly Reports on progress/ Project Reports
LED-03	Local Economic Development	Creating a conducive environment for economic development	Develop and implement strategies to support local businesses esp SMMEs	Quarterly Training for SMME's conducted	Training and support to SMMEs to empower them.	Business Planning Finalised	Number of SMMEs trained against the Implementation Plan	Number of SMMEs trained against the Implementation Plan	Number of SMMEs trained against the Implementation Plan	Quarterly Reports on progress/ Project Reports
LED-04	Local Economic Development	Creating a conducive environment for economic development	Develop and implement strategies to support	LED/Business Summit with local SMMEs	Organise the LED/Business Summit with local SMMEs	Business Planning Finalised	Preparations for the Summit undertaken	Preparations for the Summit undertaken	LED Summit held	Quarterly Reports on progress/ Project Reports

			local businesses esp SMMEs							
LED-05	Local Economic Development	Creating a conducive environment for economic development	Resuscitate and support ongoing LED projects initiated in the municipality	Ongoing LED projects initiated in the municipality resuscitated and supported	Projects such as the ZR Mahabane Brick manufacturing plant, poultry and NS projects are resuscitated and supported	Status Quo Report on the projects compiled and Implementation Plan developed	Planned interventions implemented to resuscitate projects	Planned interventions implemented to resuscitate projects	Planned interventions implemented to resuscitate projects	Quarterly Reports on progress/ Project Reports
LED-06	Spatial Planning and Land Use Management	Ensure integrated and sustainable use of land for development in the municipality	Develop and implement measures for sustainable use of land	Measures for sustainable use of land developed and implemented	MPT reconstituted, functional, holding meetings and taking decisions	MPT reconstituted and Plan for priority matters this financial year developed	Matters MPT has resolved as per plans for this quarter	Matters MPT has resolved as per plans for this quarter	Matters MPT has resolved as per plans for this quarter	Quarterly Reports on progress/ Project Reports
LED-07	Spatial Planning and Land Use Management	Ensure integrated and sustainable use of land for development in the municipality	Develop and implement measures for sustainable use of land	Implement SPLUMA	Implement SPLUMA	Plan for implementation of SPLUMA developed for this financial year	SPLUMA Plans for this quarter implemented	SPLUMA Plans for this quarter implemented	SPLUMA Plans for this quarter implemented	Quarterly Reports on progress/ Project Reports
LED-08	Spatial Planning and Land Use Management	Ensure integrated and sustainable use of land for development in the municipality	Develop and implement measures for sustainable use of land	Develop a Guide to developers on land that can be used for development	Develop a Guide to developers on land that can be used for development	Guide developed	-	-	-	Quarterly Reports on progress/ Project Reports

LE D-09	Spatial Planning and Land Use Management	Ensure integrated and sustainable use of land for development in the municipality	Develop and implement measures for sustainable use of land	Develop a Guide to developers on land that can be used for development	Land Release Strategy developed and implemented	Land Release Strategy developed and approved	Land released for this quarter in terms of the Strategy	Land released for this quarter in terms of the Strategy	Land released for this quarter in terms of the Strategy	Quarterly Reports on progress/ Project Reports
LE D-10	Spatial Planning and Land Use Management	Ensure integrated and sustainable use of land for development in the municipality	Develop and implement measures for sustainable use of land	Develop a Guide to developers on land that can be used for development	Process Building Plans within timeframes	100% of submitted plans approved within set timeframes	100% of submitted plans approved within set timeframes	100% of submitted plans approved within set timeframes	100% of submitted plans approved within set timeframes	Quarterly Reports on progress/ Project Reports
LE D-11	Building and Development Control	To ensure that all building plans received by the municipality are assessed timeously and in accordance with building standard regulations		Percentage of building plans received and processed	Process Building Plans within timeframes	100% of submitted plans approved within set timeframes	100% of submitted plans approved within set timeframes	100% of submitted plans approved within set timeframes	100% of submitted plans approved within set timeframes	Quarterly Reports on progress/ Project Reports
LE D-12	Human Settlements	To ensure integrated and sustainable human settlement	Implement measures to support provision of Human settlements to the poor in the municipality	Measures to support provision of human settlement to the poor in the municipality implemented	Maintain a legitimate database of human settlement and allocation of sites	Database of human settlement and allocation of sites updated monthly	Database of human settlement and allocation of sites lists updated monthly	Database of human settlement and allocation of sites updated monthly	Database of human settlement and allocation of sites updated monthly	Quarterly Reports on progress/ Project Reports

ANNEXURE A: REVENUE BY SOURCE PROJECTIONS *(2025/ 2026)*

Monthly projections of revenue to be collected for each source

Source	Period												[illegible]
	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Service Charge - Electricity	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	5 288	63 455
Service Charge - Water	3 469	3 469	3 469	3 469	3 469	3 469	3 469	3 469	3 469	3 469	3 469	3 469	41 625
Service Charge – Waste Water Management	1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 974	23 683
Service Charge – Waste Management	998	998	998	998	998	998	998	998	998	998	998	998	11 977
Sale of Goods and Rendering of Services	1 187	1 187	1 187	1 187	1 187	1 187	1 187	1 187	1 187	1 187	1 187	1 187	14 248
Interest earned from Receivable	174	174	174	174	174	174	174	174	174	174	174	174	2 088
Rental From Fixed Assets	9	9	9	9	9	9	9	9	9	9	9	9	110
Property Rates	7 753	7 753	7 753	7 753	7 753	7 753	7 753	7 753	7 753	7 753	7 753	7 753	93 038

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

Description	Budgeted Monthly Expenditure											
(R Thousand)	July	August	September	October	November	December	January	February	March	April	May	June
Employee related costs	14 414	14 414	14 414	14 414	14 414	14 414	14 414	14 414	14 414	14 414	14 414	14 414
Remuneration of councilors	695	**695**	**695**	**695**	**695**	**695**	**695**	**695**	**695**	**695**	**695**	**695**
Bulk purchases - electricity	2 925	2 925	2 925	2 925	2 925	2 925	2 925	2 925	2 925	2 925	2 925	2 925
Inventory consumed	3 686	3 686	3 686	3 686	3 686	3 686	3 686	3 686	3 686	3 686	3 686	3 686
Debt impairment	2 716	2 716	2 716	2 716	2 716	2 716	2 716	2 716	2 716	2 716	2 716	2 716
Depreciation and amortisation	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976
Interest	522	522	522	5225	522	522	522	522	522	522	522	522
Contracted services	4 620	4 620	4 620	4 620	4 620	4 620	4 620	4 620	4 620	4 620	4 620	4 620
Irrecoverable debts written off	600	600	600	600	600	600	600	600	600	600	600	600
Operational costs	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334	3 334
Transfers and subsidies - capital (monetary allocations)	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593	3 593