Sol Plaatje Local Municipality: Service Delivery and Budget Implementation Plan (2026/27)

FINAL SDBIP FY 2026/2027

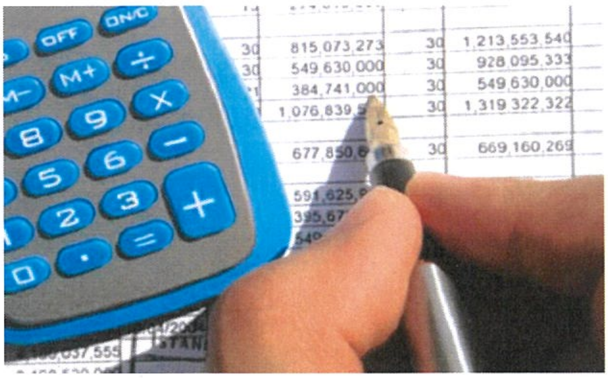


Table of Contents

List of Tables

1. INTRODUCTION

1.1 Legislative Framework

The Municipal Finance Management Act (MFMA) No. 56 of 2003 requires that municipalities prepare a Service Delivery and Budget Implementation Plan (SDBIP) as an implementation and management tool to ensure that budgetary decisions that are adopted by municipalities for the financial year are aligned with their Integrated Development Plan.

Section 1 of the Municipal Finance Management Act (MFMA) No. 56 of 2003 defines the "service delivery and budget implementation plan" as the detailed plan approved by the mayor of the municipality in terms of Section 53 (1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget and which must include the following:-

a) Projections of each month of-
   (i) revenue to be collected, by source; and
   (ii) operational and capital expenditure, by vote;
b) Service delivery targets and performance indicators for each quarter; and
c) Any other matters that may be prescribed, and includes any revisions of such plan by the mayor in terms of section 54(1)(c).

In terms of Section 53 (i)(c)(ii) of the MFMA, the SDBIP must be approved by the Mayor of a municipality within 28 days of the approval of the budget.

MFMA Circular 13 further addresses the minimum requirements of the SDBIP in detail.

1.2 Overview

This SDBIP is the fourth to be prepared for the IDP covering the five years (2022 – 2027). The Sol Plaatje Municipality has prepared its 2026/27 SDBIP in line with the above. The SDBIP will serve as a "contract" between the administration, council and the community to deliver on the services outlined in the SDBIP and to manage the finances of the Municipality in a transparent and accountable manner. Not only will the SDBIP serve as an appropriate monitoring tool in the execution of the Municipality's budget to achieve key strategic priorities as set by the Integrated Development Plan (IDP), but will also serve as an essential part of the annual performance contracts for the Municipal Manager and Managers reporting directly to the Municipal Manager and provide a foundation for the overall annual and quarterly organisational performance for the 2025/26 financial year.

The SDBIP includes the following indicators:

- The revenue and expenditure projections per Vote per month.

- Revenue projections by source.
- Capital projects at a ward level and monthly capital cash flow.
- Consolidated service delivery targets and performance indicators per Municipal KPA and IDP Objective.

The SDBIP will therefore also empower the Executive Mayor, Council and other role-players to undertake their appropriate oversight and monitoring roles. The SDBIP will also afford the Executive Mayor (Mayoral Committee), Council Committees and the Municipal Manager the ability to measure in-year progress on the implementation of the IDP Objectives and the Budget.

1.3 Components of the SDBIP

The SDBIP is a layered plan and starts with a Multi-year Performance Plan as part of the IDP which is directly linked to the IDP Objectives. The 2026/27 SDBIP will be informed by the Multi-year Municipal Performance Plan which serves as the "top layer" of the SDBIP and contains the consolidated service delivery targets and in-year deadlines. This is illustrated by the diagramme below:

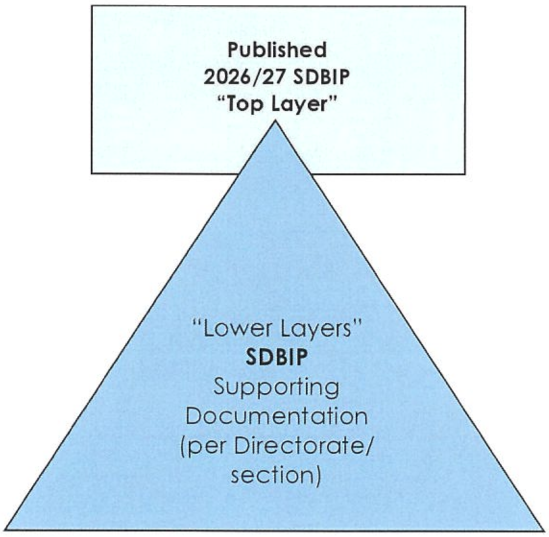


Figure 1: SDBIP Components

Once the "top layer" SDBIP is set, senior management will develop the "lower layers" of detail supporting the SDBIP. These are the actual activities linked to resources (financial, equipment and human) to actually achieve the consolidated service delivery targets within the approved budget amounts on time.

The detail of the departmental SDBIP's will be used by senior managers to hold middle level and lower-level managers accountable to contribute to the municipal targets.

The following components form part of the "top layer" SDBIP:

- **Monthly Projections of Revenue to be collected by Source**
  One of the most important and basic priorities for any municipality is to collect all its revenue as budgeted for – the failure to collect all such revenue will undermine the ability of the municipality to deliver on services.

  While these projections would be most useful as cash flow projections, it is also critical to understand the relationship between revenue billed and the amount actually collected in the context of tariff, credit control and indigent policies and any other relevant policies. Comprehensive, coherent revenue policies that take into account appropriate service delivery levels, standards, ability to pay and collection efforts will ensure realistic revenue projections.

  Projections for revenue by source should also include performance measures in relation to collection rates (amounts collected/amounts billed) to enable monitoring of the effectiveness of credit control policies and procedures.

- **Monthly Projections of Expenditure and Revenue for each Vote**
  These projections relate to cash paid and should reconcile to the cash flow statement adopted as part of the budget documentation.

  The SDBIP show monthly projections of revenue by vote in addition to revenue by source. This is done to review the budget projections against actual revenue and expenditure by vote in order to gain a more complete picture than provided by reviewing expenditure only.

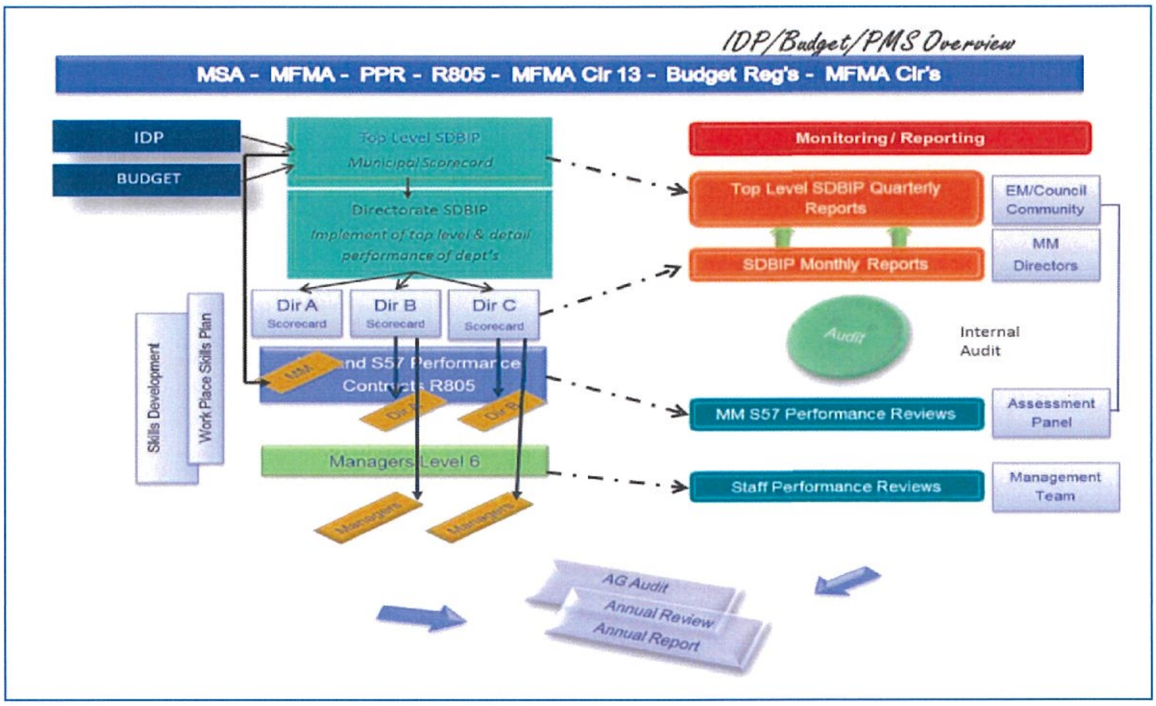
- **Monthly Projections of Consolidated Service Delivery Targets and Performance Indicators for each Vote**
  While the first two components indicate projections of budgeted amounts for revenue and expenditure, this component requires non-financial measurable key performance indicators and service delivery targets (including reduction of backlogs). The focus here is on outputs and outcomes, and not so much on inputs or internal management objectives.

- **Detailed Capital Works Plan broken down by Ward over Three years**
  Information detailing infrastructure projects per ward containing project description and anticipated capital costs over the three-year period.

1.4 SDBIP Link to Strategic Issues in the IDP

The Municipality endeavours to have a seamless link between IDP, as the strategic plan, the SDBIP, which operationalises the IDP and the Budget and the performance agreements of top and middle management – as well as to all levels of staff. This is illustrated in the diagram below:

In reviewing the strategic objectives of the 5-year IDP in relation to both the present contectual issues relating to development in SPM and the latest national and provincial strategies and plans it was found that the current strategic focus of the IDP remains sound and correct and that focus for this MTREF should be on implementiation.



Sol Plaatje Municipality must concentrate on an action-oriented development programme that will see the fruition of the present strategic objectives.

It should also be emphasised that the implementation of this development programme is also dependent on creating the correct preconditions for delivery; including institutional alignment, securing financial resources and creating optimal stakeholder configurations.

" TOWARDS A CLEANER GROWING CITY'

The Municipality has amended its vision for the 5th Generation IDP cycle 2022- 2027, the newly crafted vision was a joint effort of our political principles and Executive Management Team (EMT).

The new vision locates the challenges that the Municipality is facing but gives effect to the corrective measures that seeks to respond to service delivery and craft a development trajectory. The importance of the Service Delivery Budget Implemetation Plan (SDBIP) sacrosant in monitoring the 5th Generation IDP throughout its life- cycle by linking performance management.

A critical reflection was done in assessing the impact of the 4th Generation IDP and it hinged main on provision social infrastucture. Taking into consideration the current liquidity ratio of 0,5% this prompted the 5th Gen IDP to take a different approach of accelerating provision of economic infrastructure to leverage private sector investment. To achieve this anticipated growth its important for SPM also to improve on the efficiency of its services, the sustainability of its finances and the effectiveness of its administration.

Sol Plaatje is a pilot for the "new deal" - the Integrated Urban Development Framework, this is a unique opportunity for the municipality and the residents of Sol Plaatje. In the course of making the "Back to Basics" programme of local government a reality, a new vision "Towards a cleaner growing city" is presented in this IDP.

The new vision of the 5th Generation seeks to place the Municipality on a development trajectory and strengthen governance within the Municipality.

- Cleaner city that sparkles
- Provision incentive mix to attract and leverage on private investment
- Cleaner provision uninterrupted sustainable infrastructure
- Instituationalise Safety Strategies to the IDP to respond to crime and grimme.
- City where there is security- jobs, tenure and faciltates creation of jobs
- Strengthen collaborative integrative planning and resource mobilisation.
- City that invests in public participation, is connected with the people

To achieve this, the following strategic objectives will guide the city towards the future:

Spatial Transformation:
To transform the spatial structure of the City towards an equitable, inclusive, efficient and compact form consisting of a series of integrated and well connected economic corridors, nodes and attractive mixed-use/mixed-income sustainable human settlements of varying densities.

Inclusive Growth:
To establish a competitive economic position that attracts diverse investments, increases economic growth and creates targeted number of jobs.

Service Provision:
To plan for, install, maintain and operate infrastructure, and provide services more efficiently and on a sustainable basis that adequately supports:

- o transformed spatial structure
- o economic growth objectives

- o universal access to basic services,
- o differentiated service requirements of households and human settlements and economic activity

Governance:
To enhance the capacity of the state and its citizens to work together to achieve spatial and social integration.
To lead, direct and manage spatial growth of the City robustly, enhance revenue generation and improve operational efficiency.

2. THE 5 YEAR IDP ACTION PLAN RESOURCED

2.1 Budgeting and IDP Process

The IDP process plan seeks to ensure that co-ordination of activities are done within the timeframes as prescribed in the Municipal Finance Management Act as well as Municipal Systems Act. It aims at coordinating, integrate and align the strategic processes of the municipality which include the review of sector plans, review of policies, the IDP, Budget Spatial Development Framework (SDF) and the Performance Management System (PMS). The process plan incorporates all municipal planning, budgeting, performance management, public engagement processes and also include the following:

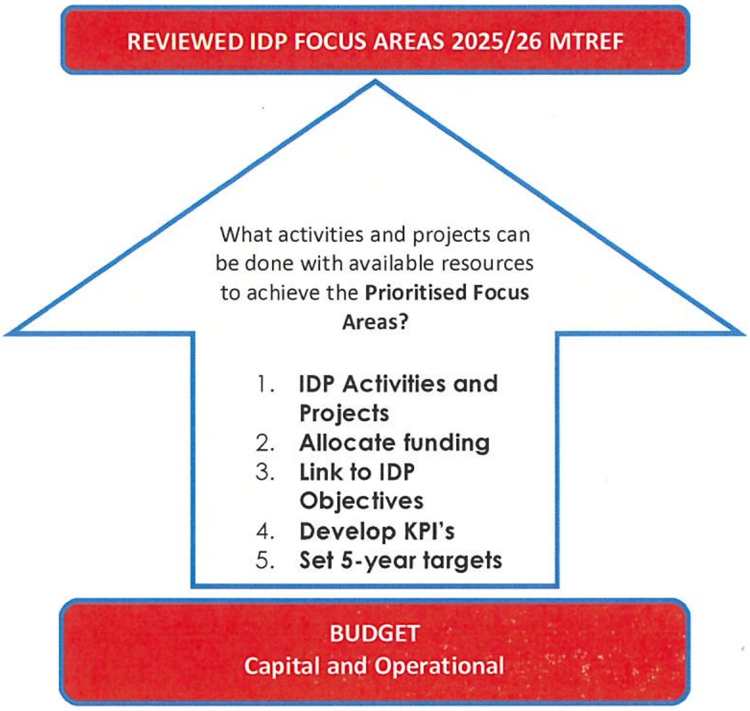
- programme specifying the time frames for the different planning activities
- Appropriate mechanisms, processes and procedures for consultation and participation local communities, organs of state, and any other stakeholder's in the IDP process
- An indication of the organizational arrangements for the IDP process
- Policy and legislative
  requirements in respect of Integrated Development Planning
- Mechanisms and procedures for vertical and horizontal alignment

To ensure certain minimum quality standards of the IDP process, and proper coordination between and within spheres of government, the preparation of the IDP Process Plan and the drafting of the annual budget of municipalities have been regulated in both the Municipal Systems Act (Act 32 of 2000) and the Municipal Finance Management Act (Act 56 of 2003).

The budgeting and IDP process plan was prepared in July 2025 for the review of the IDP 25/26 financial year.

An Internal Strategic Monitoring and Review Session were held on the 26 of February 2025. A Stakeholders Engagement meeting held by the Executive Mayor took place on the 17th of June 2026. A ward public participation process was held from 12 January to 29 January 2026 for the sourcing of ward priorities. A public participation session for the Draft IDP and Draft Budget for the financial year 2026/27 took place from the 8th of June to the 15th of June 2026.

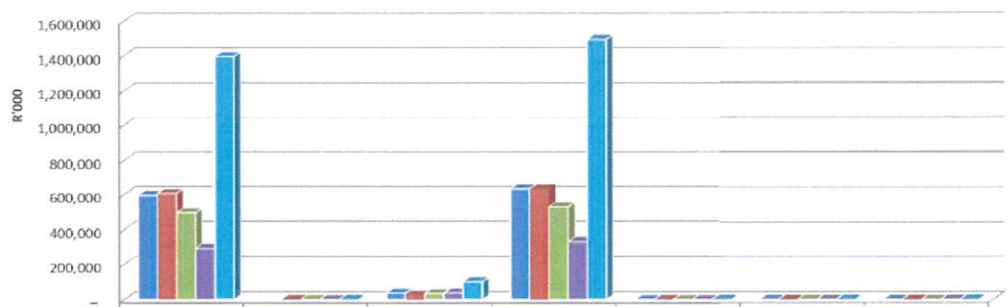
Programs, projects and activities have been identified to address the key focus areas discussed above and have been resourced with the available financial resources from own confirmed funding and gazetted funding from National and Provincial Government. This process is diagrammatically indicated below:



2.2 The 2026/27 MTREF Funding Plan

The Chart below indicates the funding plan to fund the IDP Priorities for the 2026/27 MTREF.

Funding sources and capital expenditure 2026/27 MTREF



	Capital transfers	Borrowing	Internally generated funds	Total Capex	Weighting Capital transfers	Weighting Borrowing	Weighting Internally Generated Funds
Current Year 2025/26	595,392		37,389	632,781	94%	0%	6%
Budget Year 2026/27	607,290	–	25,348	632,638	96%	0%	4%
Budget Year +1 2027/28	494,889	–	34,957	529,845	93%	0%	7%
Budget Year +2 2028/29	292,078	–	39,304	331,382	88%	0%	12%
Total Capex over MTREF	1,394,256	–	99,609	1,493,865	93%	0%	7%

2.2.1 Funding the Operational Budget

The municipality continues to derive revenue from service charges and rates. There are minor revenue sources that are part of service delivery cost funding, and our aim is to continue to grow these revenue sources. For indulgence, a deficit or unfunded budget is when a municipality spends more than what it can generate, that is expenses exceed income. A deficit can either be funded from projected savings or defer expenditure that is included. This is an undesired situation.

The next three years MTREF reflects surplus budgets of less than 1% of projected revenue. Surpluses from Operating Revenue are ought to be used to re-invest in service delivery related infrastructure, either fund growth or refurbishments of capital nature to ensure continuity of service and effectiveness of infrastructure. Increasing the surplus is two-fold and it is critical that you either increase the revenue base or reduce expenditure. The municipality is struggling with severe cash flow challenges and low collection rate. Over the three years, R63,394 million is project as total surpluses.

The Table below indicates the operational funding from the various sources and the expenditure by type for the 2026/27 MTREF.

Table 1: Revenue by Source for the 2026/27 MTREF

NC091 Sol Plaatje - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description (R thousand)	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework									
Revenue By Source	Original Budget	% Contribution	Adjusted Budget	% Contribution	Budget Year 2026/27	% Contribution	% Growth 2025/26 (Original) to 2026/27	% Growth 2025/26 (Adjusted) to 2026/27	Budget Year +1 2027/28	% Contribution	% Growth 2026/27 to 2027/28	Budget Year +2 2028/29	% Contribution	% Growth 2027/28 to 2028/29
Property rates	717,920	22.20%	717,920	22.24%	778,948	23.27%	8.50%	8.50%	804,653	22.61%	3.30%	830,402	22.04%	3.20%
Surcharges and Taxes	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Fines, penalties and forfeits	34,743	1.07%	34,743	1.08%	36,890	1.10%	6.18%	6.18%	38,550	1.08%	4.50%	40,092	1.06%	4.00%
Licences or permits	8,200	0.25%	8,200	0.25%	9,100	0.27%	10.98%	10.98%	9,510	0.27%	4.50%	9,890	0.26%	4.00%
Transfer and subsidies - Operational	323,676	10.01%	331,406	10.26%	345,532	10.32%	6.75%	4.26%	347,284	9.76%	0.51%	353,278	9.38%	1.73%
Interest	117,020	3.62%	102,540	3.18%	123,500	3.69%	5.54%	20.44%	129,052	3.63%	4.50%	134,236	3.56%	4.02%
Fuel Levy	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Operational Revenue	58,250	1.80%	11,005	0.34%	11,050	0.33%	-81.03%	0.41%	11,690	0.33%	5.79%	12,405	0.33%	6.11%
Gains on disposal of Assets	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Other Gains	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Discontinued Operations	–	0.00%	–	0.00%	–	0.00%			–	0.00%		–	0.00%	
Total Revenue (excluding capital transfers and contributions)	**3,234,188**	**100.00%**	**3,228,733**	**100.00%**	**3,347,357**	**100.00%**	**3.50%**	**3.67%**	**3,559,348**	**100.00%**	**6.33%**	**3,767,493**	**100.00%**	**5.85%**
Capital Transfers & subsidies	684,166	17.46%	684,166	17.48%	703,383	17.36%	2.81%	2.81%	569,122	13.79%	-19.09%	335,889	8.19%	-40.98%
Total Revenue (including capital transfers and contributions)	**3,918,354**	-	**3,912,899**	-	**4,050,740**	-	3.38%	3.52%	**4,128,470**	-	1.92%	**4,103,382**	-	-0.61%

Table 1 Revenue by source

2.2.2 Funding the Capital Budget

The Municipality's Capital Budget can only be funded from the following three sources, namely:

- **Own revenue (Capital Replacement Reserve)**

In accordance with Sec 18 of the MFMA only revenue surpluses from the previous financial year that are cash backed and not committed for any spending in the following year, can contribute to the capital budget (CRR). After adjustments, it is projected that a total of R25 348 000 is available for the 2026/27 financial year and the total own funds that can be allocated to the CRR over the next 2 years amount to R74 261 000.

Vote Description	Ref	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Internally generated funds		32,404	37,389	37,389	25,348	34,957	39,304
Total Capital Funding	7	**627,331**	**632,781**	**632,781**	**632,637**	**529,845**	**331,382**

- **Conditional Grants**

Funding is availed from National and Provincial government for service delivery projects with prescribed conditions attached to it, which inter alia means that the funding cannot be used for any other purpose, except for the approved projects as pertained in the project plans submitted.

The following grants as per table below were gazetted:

TRANSFERS & SUBSIDIES - OPERATIONAL (R'000)	Adjusted Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29
EXPANDED PUBLIC WORKS GRANT (EPWP)	4 442 000	3 409 000	–	–
NATIONAL REVENUE FUND: EQUITABLE SHARE	301 722 000	319 064 000	336 425 000	342 319 000
FRANCES BAARD DISTRICT MUNICIPALITY	2 500 000	3 500 000	–	–
FRANCES BAARD DISTRICT MUNICIPALITY (ENVIRONMENTAL HEALTH)	4 500 000	–	–	–
INTERGRATED URBAN DEVELOPMENT GRANT (IUDG)	2 305 023	3 258 737	3 258 737	3 258 737
INFRASTRUCTURE SKILLS DEVELOPMENT GRANT (ISDG)	4 400 000	5 000 000	5 500 000	5 500 000
NON-PROF: OTHER NON-PROFIT INSTITUTIONS\Libraries	9 300 000	-	-	-

LOCAL GOV FINANCIAL MANAGEMENT GRANT (FMG)	1 800 000	2 000 000	2 100 000	2 200 000
COGHSTA – HOUSING ACCREDITATION	437 307	-	-	-
TOTAL TRANSFERS & SUBSIDIES - OPERATIONAL	**331 406 330**	**336 231 737**	**347 283 737**	**353 277 737**

TRANSFERS & SUBSIDIES - CAPITAL (R'000)	**Adjusted Budget 2025/26**	**Budget 2026/27**	**Budget 2027/28**	**Budget 2028/29**
REGIONAL BULK INFRASTRUCTURE GRANT (RBIG)	574 000 000	579 000 000	490 000 000	254 000 000
ENERGY EFFICIENCY AND DEMAND SIDE MANAGEMENT GRANT (EEDSM)	5 000 000	-	-	-
INTERGRATED NATIONAL ELECTRIFICATION PROGRAMME (INEP)	19 000 000	25 521 000	14 633 0001	15 294 000
INTERGRATED URBAN DEVELOPMENT GRANT (IUDG)	76 065 977	86 862 263	64 489 263	66 595 263
FRANCES BAARD DISTRICT MUNICIPALITY		2 000 000	-	-
EUROPEAN UNION	-	-	-	-
NEIGHBOUR DEVELOPMENT PARTNERSHIP GRANT (NDPG)	100 000	-	-	-
WATER SERV INFRASTRUCTURE GRANT (WSIG)	10 000 000	5 000 000	-	-
TOTAL TRANSFERS & SUBSIDIES - CAPITAL	**684 165 977**	**698 383 263**	**569 122 263**	**335 889 263**

Indicated in the table below is the grant linked to each project:

CAPITAL PROJECTS PER FUNDING SOURCE (R'000)	**BUDGET 2026/27**	**BUDGET 2027/28**	**BUDGET 2028/29**	**TOTAL MTREF**
EEDSM (ENERGY EFFICIENCY AND DEMAND SIDE MANAGEMENT GRANT)	**4,348**	**-**	**-**	**4,348**
STREETLIGHTS AND HIGH MAST RETROFITTING	4,348	-	-	4,348
INEP (INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT)	**17,844**	**-**	**-**	**17,844**
ELECTRIFICATION OF MARIKANA	4,007	-	-	4,007
ELECTRIFICATION OF TSHWARAGANO	1,002	-	-	1,002
ELECTRIFICATION OF LERATO PARK PHASE 7	3,005	-	-	3,005
GALESHEWE TRANSFORMER	7,602	-	-	7,602
LV NETWORKS ACQ-ELECTRIFICATION OF HOUSES	-	12,724	13,299	26,023
NETWORKS ACQ-ELECTR PLATFONTEIN	2,229	-	-	2,229
INTERNALLY GENERATED FUNDS	**25 348**	**34,957**	**39,957**	**99,609**
ACQ-COMPUTER EQUIPMENT REPLACEMENT	1,304	3,919	4,348	9,565
ACQ-FLEET REPLACEMENT	6,087	8,696	13,043	27,826

CAPITAL PROJECTS PER FUNDING SOURCE (R'000)	BUDGET 2026/27	BUDGET 2027/28	BUDGET 2028/29	TOTAL MTREF
ACQ-FURNITURE AND OFFICE EQUIP REPLACEM	870	1,739	1,739	4,348
CAPITAL SPARES-ACQ-PREPAID METERS	870	1,739	1,739	2,609
DSITRBUTION-ACQ-WAT METER REPLACEME	-	1,739	1,739	3,478
PHDA PLANNING & SURVEYING	-	-	870	870
PROJECT MANAGEMENT	870	1,739	1,739	4,348
PROP CADASTRAL RECTIFIC/SURV IN NO 2	609	609	609	1,826
REFURBISHMENT OF CITY HALL	1,739	2,609	2,609	6,957
PRECINCT PLANS	-	2,174	2,174	4,348
REFURBISHMENT OF HOMEVALE WWTW	8 696	8,696	8,696	26,087
RUFURBISHMENT OF THE VINTAGE TRAM	1,696	-	-	1,696
TOWNSHIP ESTABLISHMENT	1,739	1,304	1,739	4,783
TOWNSHIP REVITALISATION	870	-	-	870
IUDG (INTEGRATED URBAN DEVELOPMENT GRANT)	**75 532**	**56 078**	**57 909**	**189,519**
BEACONSFIELD WASTEWATERTREATMENT WORKS	8,696	2,425	8,696	19,817
BUSINESS DEVELOPMENT CENTRE	-	2,609	2,609	5,217
CONSTRUCTION OLD SINK TOILETS	4,348	-	-	4,348
EXTENSION OF ROODEPAN CEMETERY	2,609	3,043	-	5,652
FENCING OF CEMETERIES	-	-	5,430	5,430
UPGRADING OF THAMBO SQUARE PUMPING STATION AND OUTFILL SEWER PIPELINE	8,696	-	-	8,696
HIGH MAST LIGHTS	2,174	4,348	1,739	8,261
LERATOPARK SEWER UPGRADE DOWNSTREAM INFRA	13,913	-	-	13,913
LINING OF STORMWATER CHANNELS WARD 16	2,696	4,957	7,261	14,914
P-CIER RDS ROADS	8,696	13,043	10,222	31,961
REDEVELOPMENT OF RC ELLIOT HALL	10,000	10,870	-	20,870
SPECIALISED FLEET REPLACEMENT	-	6,087	6,087	12,174
UPGRADE GRAVEL ROADS WARDS VARIOUS	6,749	8 696	10,435	25,880
UPGRADE OF RITCHIE SPORTS GROUNDS	6,957	-	5,430	12,387
RBIG(REGIONAL BULK INFRASTRUCTURE GRANT)	**503 478**	**426 087**	**220 870**	**1,150,435**
FIN KIMBERLEY SSONE S/METER INST RD LINK	-	2 648	1 303	3,951
KBY/RITCHIE BULK METERS/PRESSURE MANAGE	533	-	-	533
KBY/RITCHIE NETWORK LEAK DETECT/REPAIR	42,266	36,904	644	79,833
NEWTON AND RIVERTON WWTW	187,726	129,624	3,569	320,920
REFURBISHMENT/REPLACEMENT BULK PIPELINE	260,650	250,235	186,755	697,640
UPGRADE EXISTING/NEW RESERVOIR CONSTRUCT	12,304	6,676	28,579	47,558

CAPITAL PROJECTS PER FUNDING SOURCE (R'000)	BUDGET 2026/27	BUDGET 2027/28	BUDGET 2028/29	TOTAL MTREF
WSIG (WATER SERVICES INFRASTRUCTURE GRANT)	**4,348**	**-**	**-**	4,348
ACQ - CARTERS GLEN SEWER PUMP STATION	4,348	-	-	4,348
FBDM (FRANCIS BAARD DISTRICT MUN GRANT)	**1,739**	**-**	**-**	**1,739**
RESEALING OF ROADS	1,739	-	-	1,739
GRAND TOTAL	**632,637**	**529,845**	**331,382**	**1,493,865**

As indicated in the above table, the largest projects for 2026/27 would include:

- The project relating to the repair of the bulk pipeline to the amount of R260 650 million funded through RBIG.
- The project relating to the upgrade of the Newton and Riverton WWTW to the amount of R187 726 million.
- The project relating to upgrade of the repairs of the detected leaks on the bulk pipeline at Ritchie in the amount of R42 266 million.

- **Long term borrowings**

  It is not anticipated at this stage that the Municipality will take up any new long-term loans for this IDP Cycle.

Table 2 below depicts the funding sources for capital for the 2026/27 MTREF.

Table 2: Capital Funding Sources for the 2026/27 MTREF

Funding sources of capex	2026/27 Medium Term Revenue & Expenditure Framework				
Funding sources of capex (R'000)	**Current Year 2025/26**	**Budget Year 2026/27**	**Budget Year +1 2027/28**	**Budget Year +2 2028/29**	**Total Capex over MTREF**
Capital transfers	595,392	607,290	494,889	292,078	1,394,256
Borrowing		–	–	–	–
Internally generated funds	37,389	25,348	34,957	39,304	99,609
Total Capex	**632,781**	**632,638**	**529,845**	**331,382**	**1,493,865**
Weighting Capital transfers	94%	96%	93%	88%	93%
Weighting Borrowing	0%	0%	0%	0%	0%
Weighting Internally Generated Funds	6%	4%	7%	12%	7%
Total	**100%**	**100%**	**100%**	**100%**	**100%**

Table 2 Capital funding sources

2.2.3 The 5 Year Key Performance Indicators and Targets

A Multi-Year Municipal Performance Plan setting the necessary annual KPI's and targets for each IDP Objective aligned to the key focus areas for the 2026/27 MTREF has been prepared considering the available resources and possible financial risks as discussed above (sections 2.1.1 and 2.2.2).

This Multi-year Municipal Performance Plan (attached as Annexure 1) is aligned to the Municipal Development Strategy as well as the other spheres of government priorities. In this manner Sol Plaatje ensures that when it actually implement projects and complete operational activities that it will contribute to the overall priorities set for the development of South Africa, and not only for its local area.

3. THE 2026/27 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)

3.1 The 2026/27 MTREF Budget

Table below indicates the alignment of the revenue budget with the Strategic Objectives of the IDP for the 2026/27 MTREF period.

Table 3: Revenue Budget aligned to IDP Strategic Objectives

Strategic Objective	2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	442,773	442,396	453,619
ESTABLISHMENT OF HEALTHY FINANCIAL MANAGEMENT	(39,494)	(40,798)	(42,103)
ESTABLISHMENT OF HEALTHY FINANCIAL MANAGEMENT	844,424	872,611	900,768
IMPROVED INSTITUTIONAL MANAGEMENT	10,193	10,781	10,861
IMPROVED SERVICE DELIVERY	(85,478)	(130,440)	(139,808)
IMPROVED SERVICE DELIVERY	2,165,169	2,394,586	2,573,537
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	9,771	10,211	10,619
Total Revenue (excluding capital transfers and contributions)	3,347,357	3,559,348	3,767,493

Table 3 Revenue budget aligned to IDP strategic objectives

The municipality's expenditure for the 2026/27 budget and MTREF is informed by the following:

Modelling of feasible and sustainable budgets over the medium term,
Cognisance of international, national and local economic- and fiscal conditions,
Expenditure limits set by realistic and realisable revenue levels,
The asset repairs and maintenance goals,
Relevant (budget and other) legislative imperatives, and
Operational gains and efficiencies directed to fund areas of strategic priority and known commitments.

The Tables below indicate the Municipality's monthly financial targets for the 2026/27 financial year.

Table 4: Monthly Revenue Targets per Source for the 2026/27 Financial Year

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		100,690	100,690	100,690	100,690	100,690	100,690	100,690	100,690	100,690	100,690	100,690	100,690	1,208,285	1,340,815	1,474,895
Service charges - Water		34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	34,086	409,032	422,409	435,689
Service charges - Waste Water Management		9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	109,297	114,331	118,784
Service charges - Waste Management		7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	7,390	88,676	90,462	93,880
Sale of Goods and Rendering of Services		1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	18,813	19,661	20,447
Agency services																
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	161,100	167,974	175,541
Interest earned from Current and Non Current Assets		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	22,000	25,000
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land																
Rental from Fixed Assets		2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	2,887	34,645	36,204	38,012
Licence and permits		63	63	63	63	63	63	63	63	63	63	63	63	750	784	815
Special rating levies																
Construction Contract Revenue																
Development Charges																
Operational Revenue		317	317	317	317	317	317	317	317	317	317	317	317	3,803	3,969	4,128
Non-Exchange Revenue																
Property rates		64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	64,912	778,948	804,653	830,402
Surcharges and Taxes																
Fines, penalties and forfeits		3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	36,890	38,550	40,092
Licences or permits		758	758	758	758	758	758	758	758	758	758	758	758	9,100	9,510	9,890
Transfer and subsidies - Operational		28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	28,794	345,532	347,284	353,278
Interest		10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	10,292	123,500	129,052	134,236
Fuel Levy																
Operational Revenue		921	921	921	921	921	921	921	921	921	921	921	921	11,050	11,690	12,405
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**281,285**	**3,375,421**	**3,559,348**	**3,767,493**

Table 4 monthly revenue targets per source

Table 5: Monthly Expenditure Targets per Type

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure																
Employee related costs		93,649	93,649	93,649	93,649	93,649	93,649	93,649	93,649	93,649	93,649	93,649	93,648	1,123,783	1,154,302	1,202,769
Remuneration of councillors		3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	41,064	42,912	44,843
Bulk purchases - electricity		144,192	128,778	73,559	74,654	72,037	72,549	78,600	71,726	75,759	73,662	74,068	148,116	1,087,700	1,195,382	1,255,151
Inventory consumed		26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	26,440	317,278	329,308	343,398
Debt impairment		35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	35,429	425,149	444,705	458,935
Depreciation, amortisation and impairment		7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	7,542	90,500	94,608	98,565
Interest, Dividends and Rent on Land		–	–	–	–	–	6,867	–	–	–	–	–	6,867	13,735	11,315	8,589
Contracted services		3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	36,865	42,038	46,977
Transfers and subsidies		83	83	83	83	83	83	83	83	83	83	83	83	1,000	–	–
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	169,833	178,725	188,374
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	4,833	58,000	55,000	50,000
Total Expenditure		332,815	317,401	262,182	263,277	260,660	268,039	267,223	260,349	264,382	262,285	262,691	343,606	3,364,907	3,548,295	3,697,601

Table 5 Monthly expenditure targets per type

Table 6: Capital Budget Funding Sources for 2026/27

	Amount	Weighting
Capital Transfers	605,551	95.72%
Provincial Government	-	-
Internally Generated Funds	25,348	4.1%
District Municipality	1 739	0.27%
TOTAL	632,638	100%

Table 6 Capital budget funding sources

Table 7 below indicates the capital contribution to the IDP Objectives for the 2026/27 MTREF.

Table 7: Capital Contribution to the IDP Objectives

Strategic Objective	2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	6,087	14,783	19,130
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	6,957	–	5,430
GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION	2,174	5,652	6,087
IMPROVED SERVICE DELIVERY	2,609	3,043	5,430
IMPROVED SERVICE DELIVERY	67,974	34,869	61,008
IMPROVED SERVICE DELIVERY	530,185	451,324	223,687
IMPROVED SERVICE DELIVERY	1,739	2,609	2,609
IMPROVED SERVICE DELIVERY	10,000	10,870	–
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	3,217	6,696	8,000
ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB	1,696	–	–
Total Capital Expenditure	**632,638**	**529,845**	**331,382**

Table 7 Capital contribution to the IDP objectives

Table 8: Monthly Capital Expenditure per Municipal Vote: 2026/27

NC091 Sol Plaatje - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure ***to be appropriated***	1															
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–				
Vote 02 - Municipal And General		580	580	580	580	580	580	580	580	580	580	580	580	6,957	–	5,430
Vote 03 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–				
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 05 - Community Services		978	978	978	978	978	978	978	978	978	978	978	978	11,739	13,478	2,609
Vote 06 - Financial Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 07 - Strategy Econ Development And Planning		196	196	196	196	196	196	196	196	196	196	196	196	2,348	6,696	8,000
Vote 08 - Infrastructure And Services		43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	43,014	516,174	437,115	273,597
Capital multi-year expenditure sub-total	2	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**44,768**	**537,217**	**457,289**	**289,636**
Single-year expenditure ***to be appropriated***																
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–				
Vote 02 - Municipal And General		688	688	688	688	688	688	688	688	688	688	688	688	8,261	20,435	25,217
Vote 03 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–				
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 05 - Community Services		217	217	217	217	217	217	217	217	217	217	217	217	2,609	3,043	5,430
Vote 06 - Financial Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 07 - Strategy Econ Development And Planning		214	214	214	214	214	214	214	214	214	214	214	214	2,565	–	–
Vote 08 - Infrastructure And Services		6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	6,832	81,985	49,078	11,099
Capital single-year expenditure sub-total	2	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**7,952**	**95,420**	**72,556**	**41,746**
Total Capital Expenditure	2	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**52,720**	**632,638**	**529,845**	**331,382**

Table 8 monthly capital expenditure per municipal vote

3.2 *Consolidated Service Delivery Targets And Performance Indicators*

The Service Delivery Targets and Performance Indicators per National and Municipal Key Performance Areas (KPA's) are discussed below.

3.2.1 Macro Structure

The Key Performance Indicators identified for the 2026/27 Financial Year are per Municipal Vote (Directorate). It assigns the responsibility of each Directorate for its specific KPI and target - see diagramme below and Annexure 1 (Service Delivery Targets and Performance Indicators for 2026/27). These KPI's and Targets again inform the Performance Contract for the Municipal Manager and Managers accountable to the Municipal Manager as well as middle managers up to job level 6 (See Diagramme below).

Municipal Manager

(Internal Audit, IDP, PMU, Risk Management, Legal, Policy Development)

Infrastructure and Services	Community and Social Development Services	Financial Services	Corporate Services	Strategy, Economic Development and Planning
Responsibilities:	**Responsibilities:**	**Responsibilities:**	**Responsibilities:**	**Responsibilities:**
Roads and Stormwater Water and Sanitation Electricity Housing Fleet Management Mechanical Workshops	Libraries, Law Enforcement, Emergency Services, Personal Health, Environmental Health, Parks and Recreation, Social Development , Motor Vehicle Licensing and Registration, Cleansing and Waste, Security Services	Budget and Treasury Office, Revenue Management, Debt Management, Supply Chain Management, Expenditure Management, Asset Management and Information and Communication Technology	Human Resources, Committee Services, Councillor Support, Mayor and Speakers Office, Administration, Labour Relations and Communications	LED, Tourism, Urban Planning, Market, Urban Renewal Programme, Area Based Management, Investment Promotion, SMME Development, and Properties

3.2.2 Service Delivery Targets and Performance Indicators per Key Performance Area for 2026/27

Annexure 1 represents the key indicators at an organisational level for the remainder of this IDP Cycle. The indicators are also aligned with the national and provincial performance indicators and the overall strategic agenda of the municipality as well as LGTAS Focus Areas to ensure alignment with the IDP and Budget. It also informs the SDBIP for 2026/27.

FINAL SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN (SDBIP) 2026/27

STRATEGIC OBJECTIVE 1: ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB													
National KPA: Local Economic Development													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	Quarterly Targets 2026/27			
										Q1	Q2	Q3	Q4
1.1	Office of Municipal Manager	SO1.1	Create full-time equivalents through EPWP initiatives by 30 June 2027	Operational	Number of full-time equivalents created by 30 June	Register and reports of FTEs created through EPWP	SPM	1,154	553	-	- -	-	553
1.2	Strategy, Economic Development, Planning	SO6.6	Percentage progress on the redevelopment of the RC Elliot Hall as per the annual plan by 30 June 2027	R11,500,000	Percentage progress as per the annual plan	Completed planning and design Report	SPM	10%	100%	45%	60%	75%	100%
1.3	Strategy, Economic Development, Planning	SO1.4	To process 80% category 1 land-use applications received until 30 April through Municipal Planning Tribunal by 30 June 2027	Operational	% of category 1 land use applications processed	Register of processed Category 1 land use applications	SPM	80%	80%	-	-	-	80%
1.4	Strategy, Economic Development, Planning	SO1.5	Number of processed building plans received before 1 July 2026	Operational	Number of building plans processed	Register indicating the number of building plans processed which were received before 1 July 2025, number and dates when plans were addressed	SPM	201	300	75	75	75	75

STRATEGIC OBJECTIVE 1: ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB

National KPA: Local Economic Development

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	Quarterly Targets			
										Q1	Q2	Q3	Q4
										2026/27			
1.5	Strategy, Economic Development, Planning	SO1.6	Ensuring a response time of 11 weeks for building plans submissions received in the current financial year for buildings / architectural buildings less than 500m2 (number of plans received / divided by number of weeks to process by 30 June 2027	Operational	Average response time in weeks to process building plans	Register indicating the steps for processing and dates when each step was signed off	SPM	7 weeks	11 weeks	11 weeks	11 weeks	11 weeks	11 weeks
1.6	Strategy, Economic Development, Planning	SO1.7	Ensuring a response time of 11 weeks for building plans submissions received in the current financial year for buildings / architectural buildings greater than 500m2 (number of plans received / divided by number of weeks to process by 30 June 2027	Operational	Average response time in weeks to process building plans	Register indicating the steps for processing and dates when each step was signed off	SPM	4 weeks	11 weeks	11 weeks	11 weeks	11 weeks	11 weeks
1.7	Strategy, Economic Development, Planning	SO1.8	Number of workshops provided to SMMEs by 20 June 2027.	Operational	Number of workshops provided to SMMEs	Workshop report and attendance register	SPM	18	10	3	3	2	2
1.8	Strategy, Economic Development, Planning	SO1.10	Number of erven planned and surveyed by 30 June 2027	R1,500,000	Number of erven planned and surveyed	Layout Plan and Draft SG diagram	SPM	1,088	300	-	-	-	300

STRATEGIC OBJECTIVE 1: ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB

National KPA: Local Economic Development

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	Quarterly Targets 2026/27 Q1	Q2	Q3	Q4
1.9	Strategy, Economic Development, Planning		Percentage completion of the cadastral rectification in Number 2	R700,000	% completion of the as per the annual plan	Layout Plan and Draft SG diagram	All	0%	100%	15%	45%	80%	100%
1.10	Strategy, Economic Development, Planning	SO1.11	Number of marketing and promotion of tourist attractions conducted annually	Operational	Number of programmes conducted	Quarterly reports	SPM	5	4	1	1	1	1
1.11	Strategy, Economic Development, Planning	SO1.26	Percentage implementation of the township revitalization programme by 30 June 2027	R1,000,000	% Progress as per the annual project plan	Project Implementation Plan and completion report	SPM	0%	100%	-	50%	-	100%
1.12	Strategy, Economic Development, Planning	SO1.14	Percentage upgrade of the Tram by 30 June 2027	R1,950,000	% Completion as per the annual plan	Project progress report and practical completion certificate	SPM	68%	100%	-	50%	-	100%
1.13	Strategy, Economic Development, Planning	SO1.11	Percentage completion of the design, printing and distribution of tourism Brochures by 30 June 2027	Operational	% completion as per the annual plan	Project Implementation Plan and completion report	SPM	0%	100%	-	50%	-	100%

STRATEGIC OBJECTIVE 1: ECONOMIC GROWTH THROUGH PROMOTING SOL PLAATJE MUNICIPALITY AS AN ECONOMIC HUB

National KPA: Local Economic Development

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	Quarterly Targets 2026/27			
										Q1	Q2	Q3	Q4
1.14	Strategy, Economic Development, Planning	New	Percentage refurbishment of the City Hall by 30 June 2027	R2,000,000	% completion as per the annual plan	Project Implementation Plan and completion report	SPM	0%	100%	25%	50%	75%	100%

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27			
										Q1	Q2	Q3	Q4
2.1	Infrastructure and Services	SO2.38	Number of households in Tshwaragano to be connected to the electricity network by 30 June 2027	R1,250,000	Number of households to be connected to the electricity network	Approved layout plans, signed off completion certificate of the various engineers/ project managers (COC), annexure detailing erven connected	13	0	40	-	-	40	-
2.2	Infrastructure and Services	SO2.31	Number of households in Platfontein to be connected to the electricity network by 30 June 2027	R1,250,000	Number of households to be connected to the electricity network	Approved layout plans, signed off completion certificate of the various engineers/ project managers (COC), annexure detailing erven connected	30	0	60	-	-	60	-
2.3	Infrastructure and Services	SO2.31	Number of households in Marikana to be connected to the electricity network by 30 June 2027	R1,511,615	Number of households to be connected to the electricity network	Approved layout plans, signed off completion certificate of the various engineers/ project managers (COC), annexure detailing erven connected	30	0	189	-	-	-	189

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY

National KPA: Basic Service Delivery

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27 Q1	Q2	Q3	Q4
2.4	Infrastructure and Services	SO2.31	Number of households in Lerato Park Phase 7 to be connected to the electricity network by 30 June 2027	R3,456,500	Number of households to be connected to the electricity network	Approved layout plans, signed off completion certificate of the various engineers/ project managers (COC), annexure detailing erven connected	30	0	120	-	-	-	120
2.5	Infrastructure and Services	SO2.40	Percentage completion of the installation of the Galeshewe 20MVA transformer by 30 June 2027	R12,759,385	Percentage completion on the procurement and delivery of the transformer.	Project progress report and practical completion certificate	19	50	100%	-	-	100%	-
2.6	Infrastructure and Services	SO2.21	Number of new high-mast lights to be constructed by 30 June 2027	R2,5000,000	Number of new high-mast lights constructed	Project progress report and practical completion certificate	SPM	20	6	-	6	-	-

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY

National KPA: Basic Service Delivery

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27 Q1	Q2	Q3	Q4
2.7	Infrastructure and Services	SO2.9	Percentage progress on the refurbishment of the filters and backwash system for the new Waste Water Treatment Works (WWTW), Phase 1 by 30 June 2027	R 136 063 115	% Progress as per the annual project plan	Project progress report for the refurbishment of the filters and backwash system	SPM	56%	100%	66%	90%	100%	-
2.8	Infrastructure and Services	SO2.9	Percentage progress on the upgrade of the security at the Riverton water treatment works by 30 June 2027	R 5 503 867	% Progress as per the annual project plan	Project progress report for the upgrading of security	SPM	50%	100%	50%	100%	-	-
2.9	Infrastructure and Services	SO2.9	Percentage progress on the repair of emergency leakages at the Newton reservoir by 30 June 2027	R 5 667 953	% Progress as per the annual project plan	Project progress report for the repair of the emergency leakages	SPM	98%	100%	100%	-	-	-

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY

National KPA: Basic Service Delivery

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27			
										Q1	Q2	Q3	Q4
2.10	Infrastructure and Services	SO2.9	Percentage progress on the completion of the emergency water meter installation and procurement of quality monitoring hardware, Ph 1 by 30 June 2027	R 3 369 114	% Progress as per annual project plan	Project progress report	SPM	87%	100 %	100 %	-	-	-
2.11	Infrastructure and Services	SO2.9	Percentage upgrade of the power supply and refurbishment of the abstraction pump station (Old and New Plant – Riverton, Ph 1) by 30 June 2027	R 1 481 826	% Progress as per annual project plan	Project progress report	SPM	93%	100 %	100 %	-	-	-
2.12	Infrastructure and Services	SO2.9	Percentage completion on the Kimberley prioritized network leak detection and repairs Phase 1 by 30 June 2027	R 17 509 285	% Progress as per annual project plan	Project progress report	SPM	61%	100%	71%	91%	100%	-

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY

National KPA: Basic Service Delivery

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27			
										Q1	Q2	Q3	Q4
2.13	Infrastructure and Services	SO2.9	Percentage completion on the design work for Phase 2 of the Kimberley network leak detection and repair 30 June 2027	R 32 775 000	% Progress as per annual project plan	Project progress report	SPM	30%	50%	-	35%	45%	50%
2.14	Infrastructure and Services	SO2.9	Percentage progress on the upgrade of the old Water Treatment Plant (WTP) chlorine and dosing work by 30 June 2027	R11 791 211	% Progress as per the annual project plan	Project progress report	SPM	96%	100%	100%	-	-	-
2.15	Infrastructure and Services	SO2.9	Percentage progress on the upgrade of the new Water Treatment Plant (WTP) chlorine and dosing works by 30 June 2027	R 819 656	% Progress as per the annual project plan	Project progress report	SPM	91%	100 %	100%	-	-	-

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY													
National KPA: Basic Service Delivery													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
2.16	Infrastructure and Services	SO2.9	% Completion of the upgrade of the Ritchie Water Treatment Works (WTW) and bulk pipeline by 30 June 2027	R 120 133 664	% Progress as per annual project plan	Project progress report	SPM	14%	100%	34%	45%	55%	100%
2.17	Infrastructure and Services	SO2.9	Percentage progress on the repair of the bulk pipeline from Riverton to Mid station (Section 2) by 30 June 2027	R 106 547 500	% Progress as per annual project plan	Project progress report	SPM	30%	50%	-	40%	-	50%
2.18	Infrastructure and Services	SO2.9	Percentage progress on the installation of the 1200 mm new steel bulk water pipeline from Mid station to Newton Reservoir (Section 3) by 30 June 2027	R43 987 500	% Progress as per annual project plan	Project progress report	SPM	30%	50%	-	40%	-	50%

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY

National KPA: Basic Service Delivery

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27			
										Q1	Q2	Q3	Q4
2.19	Infrastructure and Services	SO2.9	Percentage progress on the procurement of the of the bulk 1200 ND steel pipeline material by 30 June 2027	R 9 674 7552	% Progress as per the procurement plan	Procurement plan and Delivery notes	SPM	97%	100%	100%	-	-	-
2.20	Infrastructure and Services	SO2.9	Percentage progress on the installation of bulk water meters and pressure regulating valves by 30 June 2027	R 1 038 681	% Progress as per annual project plan	Project progress report	SPM	99%	100%	100%	-	-	-
2.21	Infrastructure and Services	SO2.9	Percentage progress on the upgrade of the Newton Reservoir Complex perimeter CCTV system (security access and control) by 30 June 2027	R 15 870 000	% Progress as per annual project plan	Project progress report for the upgrading of security	SPM	30%	50%	-	35%	45%	50%

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY

National KPA: Basic Service Delivery

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27 Q1	Q2	Q3	Q4
2.22	Infrastructure and Services	SO2.9	Percentage progress on the upgrade of the security at the Newton Reservoir Complex -Civil Works (security access and control) by 30 June 2027	R 12 075 000	% Progress as per annual project plan	Project progress report for the upgrading of security	SPM	30%	50%	-	35%	45%	50%
NEW (2.23)	Infrastructure and Services	NEW	Percentage progress on the Old Plant Major Refurbishment of Clarifiers, Clear Water tank, Building Work, Civil Building, Sludge handling and 20ML Clear Water Tank by 30 June 2027	R 9 674 52	% Progress as per annual project plan	Project progress report as per the annual plan	SPM	0	50%	15%	50%	75%	100%
NEW (2.24)	Infrastructure and Services	NEW	Percentage progress on the Refurbishments of Raw Water Abstraction works and pipelines by 30 June 2027	R 1 038 681	% Progress as per annual project plan	Project progress report as per the annual plan	SPM	0	50%	15%	50%	75%	100%

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY

National KPA: Basic Service Delivery

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27 Q1	Q2	Q3	Q4
2.25	Infrastructure and Services	SO2.15	99% water quality level achieved as per SANS 241 annually by 30 June 2027	Operational	% water quality level achieved as per SANS 241 criteria annually	IRIS report, Laboratory Analysis Report, Monitoring Report	SPM	74%	99%	99%	99%	99%	99%
2.26	Infrastructure and Services	SO2.16	80% waste water effluent quality level achieved as per National Effluent Quality Standards by 30 June 2027	Operational	% waste water effluent quality level achieved as per National Effluent Quality Standards, annually	IRIS Report, Laboratory Analysis Report, Monitoring Report	SPM	56%	80%	80%	80%	80%	80%
2.27	Infrastructure and Services	SO2.18	Number of square metres of roads to be resealed by 30 June 2027	R10,000,000	Square metres of road to be resealed	Project progress reports and practical completion certificate	SPM	90 000 m^2	55 000 m^2	-	27 500 m^2	27 500 m^2	-
2.28	Infrastructure and Services	SO2.19	Distance of kilometres of residential roads upgraded from gravel to a paved surface by 30 June 2027	R7,761,463	Number of kilometres paved	Project progress reports and practical completion certificate	SPM	4.6 km	5km	-	2,5km	2,5km	-

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY

National KPA: Basic Service Delivery

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27			
										Q1	Q2	Q3	Q4
2.29	Infrastructure and Services	SO2.21	Replace 250W HPS luminaires with 100W LED luminaires by 30 June 2027	R5,000,000	Number of luminaires replaced	Project progress reports and practical completion certificate	SPM	285	480	-	240	-	240
2.30	Infrastructure and Services	SO2.21	Replace 70W MV luminaires with 36W LED luminaires by 30 June 2027		Number of luminaires replaced	Project progress reports and practical completion certificate	SPM	277	301	-	150	-	151
2.31	Infrastructure and Services	SO2.21	Replace 400W MV luminaires with 276W LED luminaires by 30 June 2027		Number of luminaires replaced	Project progress reports and practical completion certificate	SPM	460	200	-	100	-	100

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY

National KPA: Basic Service Delivery

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27 Q1	Q2	Q3	Q4
2.32	Infrastructure and Services	SO2.42	Percentage progress on Upgrading of collapsed sewer pipes in Green Point and Diamond Park discharging at the Beaconsfield waste water treatment plant – Phase 2 by 30 June 2027	R10,000,000	Percentage progress as per project plan	Project progress report	22 & 26	0%	100%	15%	50%	75%	100%
2.33	Infrastructure and Services	SO2.41	Percentage progress on the refurbishment of the Homevale wastewater treatment works by 30 June 2027	R10,000,000	Percentage progress as per the annual project plan	Project progress report	SPM	12%	100%	15%	50%	75%	100%
2.34	Infrastructure and Services	SO2.42	Percentage progress on the refurbishment of the Lerato Park Sewer Pump Station by 30 June 2027	R16,000,000	Percentage progress as per project plan	Project progress report	SPM	62,80%	100%	15%	75%	100%	
2.35	Infrastructure and Services	SO2.42	Percentage progress on Upgrading of Thambo Square pumping station and the outfall sewer pipeline by 30 June 2027	R10,000,000	Percentage progress as per plan	Project progress report	33	0%	100%	15%	50%	75%	100%

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY

National KPA: Basic Service Delivery

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27 Q1	Q2	Q3	Q4
2.36	Infrastructure and Services	SO2.22	Percentage progress on the construction phase for the Carters Ridge sewer pump station (Phase 2) as per the annual plan by 30 June 2027	R5,000,000	Percentage progress as per the annual project plan	Project progress report	SPM	56%	100%	15%	50%	75%	100%
2.37	Infrastructure and Services	SO2.25	Number of old zinc toilets to be reconstructed by 30 June 2027	R5,000,000	Number of old zinc toilets to be reconstructed	Project progress report for number of old zinc toilets to be reconstructed	SPM	180	200	-	50	100	200
2.38	Infrastructure and Services	SO2.26	100% procurement of identified fleet as per the fleet replacement plan (number of vehicles delivered out of the number of vehicles identified for purchase x100) by 30 June 2027	R7,000,000	Percentage of identified fleet delivered	Delivery inspection report	SPM	44%	100%	-	-	-	100%
2.39	Infrastructure and Services	SO2.28	Upgrade electricity infrastructure (replace 50 prepaid electricity meters) by 30 June 2027	R500,000	Number of electricity meters replaced	Report for number electricity meters replaced	SPM	15 453	50	-	25	25	-

STRATEGIC OBJECTIVE 2: IMPROVED SERVICE DELIVERY

National KPA: Basic Service Delivery

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27 Q1	Q2	Q3	Q4
2.40	Infrastructure and Services	SO2.32	Percentage progress for on upgrading of storm water channels in various areas of Sol Plaatje municipal area by 30 June 2027	R3,100,800	Percentage progress on upgrading of storm water channels	Project progress reports and practical completion certificate	SPM	72%	100%	-	-	50%	50%
2.41	Office of the MM	NEW	Percentage completion of the extension of the Roodepan Cemetery by 30 June 2027	R3,000,000	Project Implementation Plan and completion report	Project progress reports and practical completion certificate	SPM	0%	100%	25%	50%	75%	100%

STRATEGIC OBJECTIVE 3: GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION													
National KPA: Good Governance and public participation													
SDBI P REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
3.1	Office of the MM	SO3.1	Compile the final Annual Report for submission to council by 31 March 2027	Operational	Final Annual Report for submitted to council by 31 March 2027	Final annual report submitted	SPM	0	1	-	-	1	-
3.2	Office of the MM	SO3.2	Develop a Risk Based Audit Plan and submit to the audit committee for consideration by 30 June 2027	Operational	Risk Based Audit Plan developed and submitted to the audit committee by 30 June 2027	Evidence of submission to the ARC	SPM	1	1	-	-	-	1
3.3	Office of the MM	SO3.3	Report quarterly on the progress of risk mitigation to the ARC by 30 June 2027	Operational	Quarterly reports on strategic risk register	Quarterly reports on risk mitigation	SPM	4	4	1	1	1	1
3.4	Office of the MM	SO3.4	Number of audits conducted as per the internal audit plan by 30 June 2027	Operational	Number of internal audits conducted	Final Audit Reports issued.	SPM	15	20	5	5	5	5

STRATEGIC OBJECTIVE 3: GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION

National KPA: Good Governance and public participation

SDBI P REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27			
										Q1	Q2	Q3	Q4
3.5	Finance	SO3.6	Develop and submit an audit action plan to Council to address matters raised by the auditor general within 60 days after the end of the audit	Operational	Developed and submitted audit action plan	Proof of Council resolution	SPM	1	1	-	-	1	-
3.6	Office of the MM	SO3.7	Compile the final IDP and submit to council by 31 May 2027	Operational	Final IDP submitted to Council by 31 May 2026	Council resolution	SPM	1	1	-	-	-	1
3,7	Corporate Services	SO3.11	Number of programmes implemented on gender mainstreaming activities, women empowerment and child centred governance approach. Implementation of the NSP Against GBVF by 30 June 2027	Operational	Number of programmes implemented	Report and attendance register	SPM	0	4	1	1	1	1

STRATEGIC OBJECTIVE 3: GOOD, CLEAN AND TRANSPARENT GOVERNANCE AND PUBLIC PARTICIPATION													
National KPA: Good Governance and public participation													
SDBI P REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
NEW (3,8)	Corporate Services		Number of Council meeting held by 30 June 2027	Operational	Number of meetings held	Minutes of meetings	SPM	0%	9	1	2	3	3
3.9	Speaker's office	SO3.14	Percentage implementation of the public participation programme for IDP and budget as per the approved schedule by 30 June 2027	Operational	% implementation	Proof of programmes implemented as per the approved schedule	SPM	0%	100%	-	50%	-	50%
3.10	Finance	SO5.10	Quarterly review of the ICT Strategic Risk Register by the ICT Steering Committee by 30 June 2027	Operational	Quarterly review of the ICT Strategic Risk Register	Approved minutes of ICT Steering Committee indicating risk register review. Revised Risk Register	SPM	0	4	1	1	1	1

STRATEGIC OBJECTIVE 4: ESTABLISHMENT OF A HEALTHY FINANCIAL MANAGEMENT

National KPA: Municipal Financial Viability and Management

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27			
										Q1	Q2	Q3	Q4
4.1	Finance	SO4.1-SO4.4	Number of indigent households earning less than R6 000 provided with free basic services (water, electricity, refuse and sanitation) by 30 June 2027	Operational	Number of indigent households provided with free basic services (water, electricity, refuse and sanitation)	Indigent Register	SPM	7 390	12 000	0	0	0	12 000
4.2	Finance	SO4.20	The percentage of the municipal capital budget spent on capital projects by 30 June 2027 (Total actual amount spent on capital projects/Total amount budgeted for capital projects) X100	Operational	% of Capital budget spent by 30 June {Actual amount spent on capital projects /Total amount budgeted for capital projects) X100}	Financial and Audit reports	SPM	91%	90%	15%	45%	75%	90%
4.3	Finance	SO4.21	The percentage of the total municipal operational budget spent by 30 June 2027 ((Actual amount spent on total operational budget/Total operational budget) X100)	Operational	% of the total municipal operational budget spent by 30 June 2026	Financial and Audit reports	SPM	95%	90%	15%	45%	75%	90%
4.4	Infrastructure and Services	SO2.5	Limit unaccounted for electricity to less than 25% by 30 June 2027 {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100}	Operational	% unaccounted for electricity by 30 June 2026	Financial and Audit reports	SPM	26%	25%	25%	25%	25%	25%

STRATEGIC OBJECTIVE 4: ESTABLISHMENT OF A HEALTHY FINANCIAL MANAGEMENT

National KPA: Municipal Financial Viability and Management

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27			
										Q1	Q2	Q3	Q4
4.5	Infrastructure and Services	SO2.6	Limit unaccounted for water (Non-Revenue Water) to less than 40% by 30 June 2027{(Number of Kilolitres Water Purified - Number of kilolitres Water Sold) / Number of kilolitre's Water Purified) X100}	Operational	% unaccounted for water (Non-Revenue Water) annually	Financial and Audit reports	SPM	67%	40%	40%	40%	40%	40%
4.6	Finance	SO4.5	Financial viability measured in terms of the municipality's ability to meet its service debt obligations by 30 June 2027 Debt (Total Borrowings) / Revenue (Overdraft + Current Finance Lease Obligation + Non-current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Operational	Debt to revenue by 30 June	Financial and Audit reports	SPM	35%	45%	`0%	0%	0%	45%
4.7	Finance	SO4.6	Maintain the debt coverage ratio of 2:1 against net assets of the municipality by 30 June 2027 (Current Assets / Current Liabilities)	Operational	Debt coverage ratio	Financial and Audit reports	SPM	2.57.1	2.10:1	2.10:1	2.10:1	2.10:1	2.10:1

STRATEGIC OBJECTIVE 4: ESTABLISHMENT OF A HEALTHY FINANCIAL MANAGEMENT													
National KPA: Municipal Financial Viability and Management													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
4.8	Finance	SO4.7	Reduce net debtor days to 300 days by 30 June 2027 ((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	Operational	Net debtor days	Financial and Audit reports	SPM	426	300	300	300	300	300
4.9	Finance	SO4.9	Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2027 (Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Operational	Cost coverage ratio by 30 June	Financial and Audit reports	SPM	0.82:1	01:01	01:01	01:01	01:01	01:01
4.10	Finance	SO4.12	Number of planned BSC meetings conducted to process bids by 30 June 2027	Operational	Number of meetings conducted	Minutes of BSC meetings conducted	SPM	32	24	6	6	6	6

STRATEGIC OBJECTIVE 4: ESTABLISHMENT OF A HEALTHY FINANCIAL MANAGEMENT													
National KPA: Municipal Financial Viability and Management													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27			
										Q1	Q2	Q3	Q4
4.11	Finance	SO4.13	95% collection rate and ensure payment based on correct account by 30 June 2027 (receipts/ billing x100)	Operational	95% collection rate achieved	Financial and Audit reports	SPM	77%	95%	95%	95%	95%	95%
4.12	Finance	SO4.14	Perform an annual cost analysis for each trading services for the new budget by 31 March 2027 (Water, Electricity, Sanitation and Refuse)	Operational	Cost analysis report	Reports submitted to CFO and EMT	SPM	1	1	-	-	1	-
4.13	Finance	SO4.15	75% reduction of irregular expenditure by 30 June 2027	Operational	% reduction of irregular expenditure after recovery/write-off (Cumulative expenditure incurred to date – Previous balance incurred) /previous balance incurred	UIFW Register and Statement of Financial Performance	SPM	0%	75%	75%	75%	75%	75%
4.14	Finance	SO4.16	100% elimination of Fruitless & wasteful expenditure by 30 June 2027	Operational	% Elimination of Fruitless and wasteful expenditure after recovery/write-off (Cumulative expenditure incurred to date – Previous balance incurred) /previous balance incurred	UIFW Register and Statement of Financial Performance	SPM	0%	100%	100%	100%	100%	100%

STRATEGIC OBJECTIVE 4: ESTABLISHMENT OF A HEALTHY FINANCIAL MANAGEMENT

National KPA: Municipal Financial Viability and Management

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27 Q1	Q2	Q3	Q4
4.15	Finance	SO4.17	100% Elimination of Unauthorised expenditure by 30 June 2027	Operational	% of Unauthorised expenditure after recovery/write-off (Cumulative expenditure incurred to date – Previous balance incurred) /previous balance incurred	UIFW Register and Statement of Financial Performance	SPM	0%	100%	100%	100%	100%	100%
4.16	Finance	SO4.18	% Submission of financial and non-financial mSCOA data strings and documentation on the GoMuni web-based application by the set deadlines provided by National Treasury by 30 June 2027. (All reports to be uploaded within 10 working days after the month-end)	Operational	% of reports loaded on the GoMuni application	Go Muni uploaded status report	SPM	90%	100%	100%	100%	100%	100%
4.17	Finance	SO4.19	Reduce Trade Creditors payment period to 30 days by 30 June 2027 (Trade Creditors Outstanding / Credit Purchases/(Operating and Capital) x365)	Operational	Creditors Payment Period (Trade Creditors)	Financial and Audit reports	SPM	284	30	30	30	30	30
4.18	Finance	SO4.22	Prepare and submit the Asset Register for the FY 2025/26 to the Auditor General by 31 August 2026	Operational	Approved Asset Register submitted to the Auditor General	Proof of submission to AG	SPM	1	1	1	-	-	-

STRATEGIC OBJECTIVE 5: IMPROVED INSTITUTIONAL MANAGEMENT													
National KPA: Institutional Development and Municipal Transformation													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
5.1	Finance	SO5.2	Ensure that the actual spending on employee related costs does not exceed 33% of the total expenditure by 30 June 2027 (employee related costs and councillors' remuneration/total operating expenditure x100	Operational	Employee cost as a percentage of total operating cost	Financial and Audit reports	SPM	29%	33%	33%	33%	33%	33%
5.2	Corporate Services	SO5.4	Limit vacancy rate to 20% of funded post by 30 June 2027 {(Number of funded posts vacant divided by budgeted funded posts) x100}	Operational	(Number of funded posts vacant divided by budgeted funded posts) x100	Reviewed municipal organizational structure	SPM	7.75%	20%	20%	20%	20%	20%
5.3	Corporate Services	SO5.5	Review the Workplace Skills Plan and submit plan to the LGSETA by 30 April 2027	Operational	Workplace Skills Plan submitted to LGSETA	Reviewed Workplace Skills Plan	SPM	1	1	-	-	-	1
5.4	Corporate Services	SO5.8	Coordinate Bi-annual performance assessments of the MM and managers reporting directly to the MM by 30 June 2027	Operational	Performance assessments conducted twice per year	Number of assessments conducted	SPM	0	2	-	-	1	1

STRATEGIC OBJECTIVE 5: IMPROVED INSTITUTIONAL MANAGEMENT

National KPA: Institutional Development and Municipal Transformation

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27 Q1	Q2	Q3	Q4
5.5	Office of the Municipal Manager	SO5.9	% Completion of the appointed Sec 56 & 57 Managers performance agreements by August 2026	Operational	% Completion of Performance agreements developed, submitted and publicised	Performance agreements developed, submitted and publicized	SPM	100%	100%	100%	-	-	-
5.6	Finance	SO5.10	To implement ICT systems and technology to enable the municipality to deliver excellent customer experience by 30 June 2027	R2,500,000	Percentage implementation of the ICT operational plan	ICT Operational Plan	SPM	98%	100%	100%	100%	100%	100%

STRATEGIC OBJECTIVE 6: PROVISION OF COMMUNITY AND SOCIAL SERVICES

National KPA: Provision of Community and Social Services

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27			
										Q1	Q2	Q3	Q4
6.1	Community and social development	SO6.2	Number of reading outreach programmes conducted at all libraries by 30 June 2027	Operational	Number of outreach programmes held	Outreach programmes conducted	SPM	68	60	15	15	15	15
6.2	Community and social development	SO6.3	% Completion of the redevelopment of the Ritchie sports grounds by 30 June 2027	R8,000,000	% Completion of the planning and designs as per the annual project plan	Completed planning and designs as per the annual project plan with close out report	26	0%	100%	20%	55%	85%	100%
6.3	Community and social development	SO6.9	Number of roadblocks conducted by 30 June 2027	Operational	Number of roadblocks conducted	Roadblocks conducted	SPM	17	8	2	2	2	2
6.4	Community and social development	SO6.10	Plan and conduct stop and check points to improve road safety by 30 June 2027	Operational	Number of stop and checkpoints conducted	Stop and check points conducted	SPM	10 171	6000	1500	1500	1500	1500

STRATEGIC OBJECTIVE 6: PROVISION OF COMMUNITY AND SOCIAL SERVICES

National KPA: Provision of Community and Social Services

SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS 2026/27 Q1	Q2	Q3	Q4
6.5	Community and social development	SO6.11	Conduct quarterly awareness for HIV, STI and TB by 30 June 2027	Operational	Number of awareness campaigns conducted	Quarterly campaigns conducted	SPM	4	4	1	1	1	1
6.6	Community and social development	SO6.12	Monthly inspections conducted at food premises to ensure compliance to legislation by 30 June 2027	Operational	Number of Inspections conducted	Inspections conducted	SPM	3 499	2700	675	675	675	675
6.7	Community and social development	SO6.13	Monthly inspections conducted at non-food premises to ensure compliance to legislation by 30 June 2027	Operational	Number of inspections conducted	Inspections conducted	SPM	455	800	200	200	200	200
6.8	Community and social development	SO6.14	Number of water samples collected and submitted to the Laboratory by 30 June 2027	Operational	Number of water samples collected and submitted to the Laboratory	Proof of submission to the Laboratory	SPM	615	600	150	150	150	150

STRATEGIC OBJECTIVE 6: PROVISION OF COMMUNITY AND SOCIAL SERVICES													
National KPA: Provision of Community and Social Services													
SDBIP REF	Directorate	IDP ref.	Key performance indicator	Budget	Unit of Measurement	Source of Evidence	Ward	Baseline	ANNUAL TARGET 2026/27	QUARTERLY TARGETS			
										Q1	Q2	Q3	Q4
										2026/27			
6.9	Community and social development	SO6.15	Review of the Indigent Burial Policy by 30 June 2027	Operational	Final Reviewed Indigent Burial Policy	Approval of Final Reviewed Indigent Burial Policy	SPM	1	1	-	1	-	-

RECOMMENDED BY MUNICIPAL MANAGER
SB MATLALA

SIGNATURE

30/06/2026
DATE:

APPROVED BY EXECUTIVE MAYOR
CLLR M BARTLETT

SIGNATURE

30.06.26
DATE: