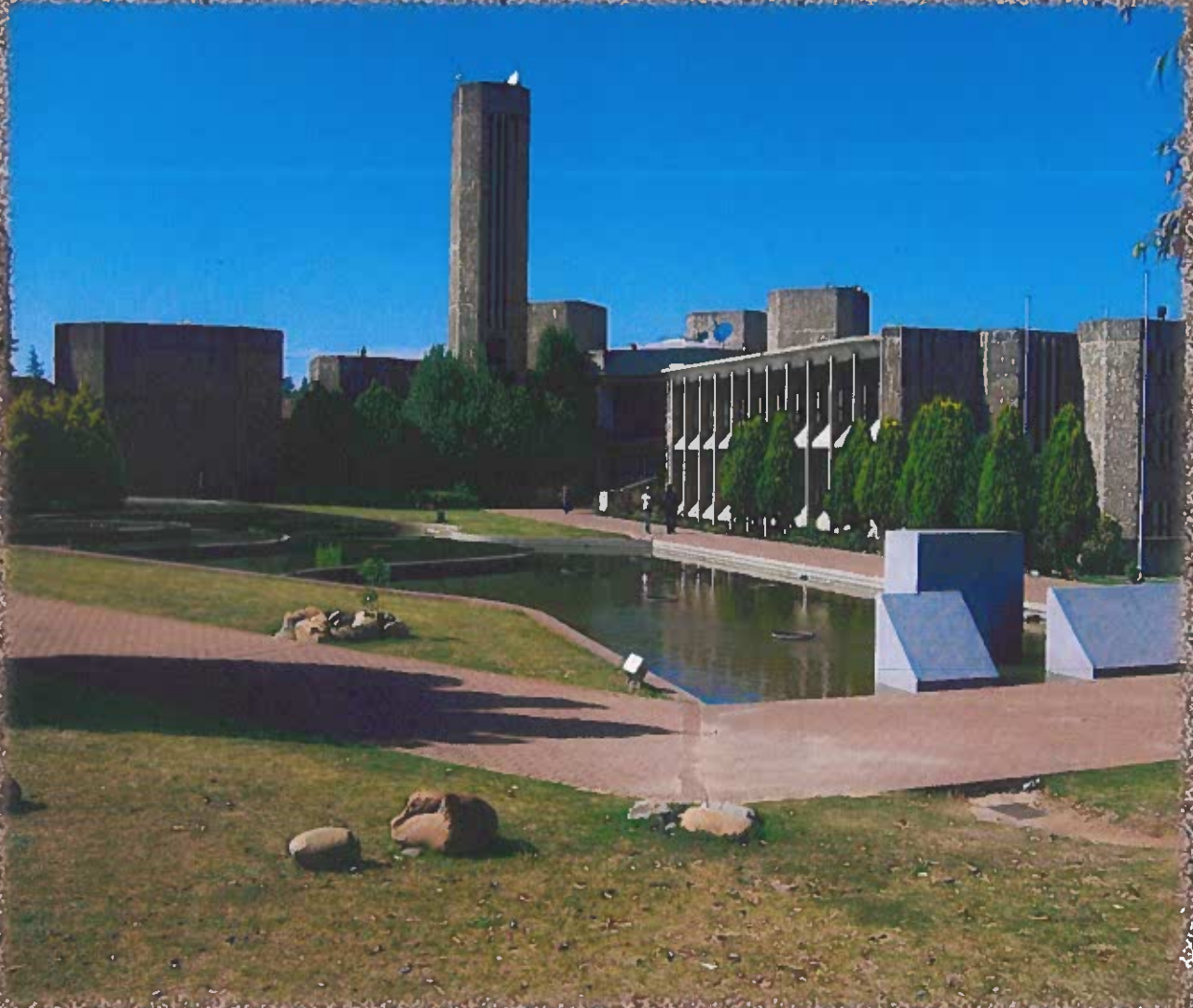




Msukaligwa Local Municipality



2026/2027 SDBIP

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1. BACKGROUND

The Service Delivery and Budget Implementation Plan has been prepared in terms of Section 53 of the Municipal Finance Management Act, Act 56 of 2003. The Municipal Finance Management Act, Circular 13 which provides guidelines for municipalities to prepare a practical Service Delivery and Budget Implementation Plan (SDBIP). Circular 13 guidelines further ensures that the SDBIP becomes a vital link between the Mayor, the Council and the Administration, thereby facilitate the process of holding management accountable for its Performance. Therefore, this is a management implementation and monitoring tool to assist the Mayor, Councillors, Municipal Manager, senior managers and Community to ensure accountability.

The MFMA requires that the Mayor of a municipality must within 28 days after the approval of the municipal budget approve the municipality's Service Delivery and Budget Implementation Plan and the annual performance agreements as required in terms of section 57(1)(6) of the Municipal Systems Act for the municipal manager and all senior managers. The performance contracts of the municipal manager and all senior managers must be linked to the measurable performance objectives approved with the Service Delivery and Budget Implementation Plan.

2. LEGISLATIVE FRAMEWORK

The development of the Service Delivery and Budget implementation Plan is being guided by legislative prescripts which are explained below.

Section 38 of the Municipal Systems Act, Act 32 of 2000, provides that, a municipality must establish a performance management system that is in line with the priorities, objectives, indicators and targets contained in its integrated development plan (IDP). The IDP provides the basis on which the SDBIP is developed as the strategic objectives; key performance indicators and performance target are set in the IDP. Therefore, the SDBIP as well as the Performance Agreements of the Municipal Manager, senior managers and other categories of officials as may be prescribed must be in line with the IDP.

Section 53 (1) of the Municipal Finance Management Act deals with the budget processes and during these processes, the Act provides that:

The mayor of a municipality must-

Take all reasonable steps to ensure: -

- (i) that the municipality approves its annual budget before the start of the budget year;
- (ii) that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget; and
- (iii) that the annual performance agreements as required in terms of section 57(1)(6) of the Municipal Systems Act for the municipal manager and all senior managers-
 - (a) comply with this Act in order to promote sound financial management.
 - (b) are linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan; and
 - (c) are concluded in accordance with section 57(2) of the Municipal Systems Act.

Section 53 (3) of the Municipal Finance Management Act provides that:

The mayor must ensure-

- (a) 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 service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan; and

- (b) 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. Copies of such performance agreements must be submitted to the Council and the MEC for local government in the province.

3. STRATEGIC INTENTION

Vision

The strategic vision of the organization sets the long term goal the Municipality wants to achieve. Msukaligwa Municipality's vision is short descriptive and a powerful statement of strategic intent.

A Beacon of Service Excellence

Mission

The mission of the Municipality speaks about the existence or reason for being of Msukaligwa Municipality and how the vision will be achieved.

- Enhancing community participation to steer development initiatives towards community needs;
- Advocating and stimulating local economy to promote economic growth and development;
- Improving good governance and measurable service delivery techniques;
- Enhancing effectiveness and efficiency in the utilization of available resources;
- Empowering our communities and the vulnerable groups in particular;
- Working in partnership with all its stakeholders; and
- Continuously mobilizing resources to achieve high standards in service delivery.

Corporate Values

The Municipality of Msukaligwa subscribes to the following public ethical values which guides the municipality to operate in a socially acceptable way and adhere to principle of corporate governance:

- Integrity;
- Professionalism;
- Excellence;
- Accountability;
- Responsive; and
- Innovation.

The Municipality has developed a comprehensive strategy on how it would be able to measure progress towards the attainment thereof. The strategy consists out of strategic objectives identified and then arranged on the different balanced scorecard perspectives for a strategic Map.

4. STRATEGY MAP

Perspective	Strategy Map	Impact	Objective
COMMUNITY SATISFACTION PERSPECTIVE		Patriotic Citizenry	To strengthen public participation, corporate governance and accountability
FINANCIAL PERSPECTIVE		Poverty alleviation and Investment Good credit rating	Coordinate efforts to address unemployment and poverty To improve the viability and management of municipal finances
INSTITUTIONAL PERSPECTIVE		Unqualification	Strengthen public participation, corporate governance and accountability
LEARNING AND GROWTH PERSPECTIVE		Quality of life Quality Services Skilled workforce	To ensure long term planning that provides for social cohesion and spatial transformation To provide sustainable and reliable services to communities To build a capable workforce to deliver services

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5. OPERATIONAL OBJECTIVES

In conjunction with the strategic objectives as laid out above, the Municipality has the following Operational Objectives per vote in line with the provisions of the Municipal Standards Chart of Accounts (mSCOA).

STANDARD CLASSIFICATION	VOTE	FUNCTION	SUB-FUNCTION
Governance and Administration	01	Executive and Council	To provide for executive, strategic leadership, decision making, corporate services and general administration of the political offices of the municipality. Sub- functions include the Office of the Executive Mayor, Executive Councillors, Council general, Grants, Aids & Donations, Council General – Councillors, Municipal Manager and Director Corporate Services and Occupational Health Services.
Governance and Administration	02	Finance & Administration (Budget and Treasury Office)	To ensure efficient and effective operation of the entire municipal administration. Sub- functions include Administration, Human Resources, Property Services - Civic center & Staff flats and Fleet Management.
Community and Public Safety	04	Sports and Recreation	To ensure sound and sustainable management of the financial affairs of the Municipality by managing the budget and treasury office, advising and assisting the accounting officer and other directors in their duties and delegation contained in the MFMA. Sub- functions include Revenue, Expenditure, Budget, Stores and all Financial related matters.
Community and Public Safety	05	Public Safety	To co-ordinate sporting activities, wellness and management of sports & recreation facilities and parks. Sub- functions include Caravan Parks, Parks & Grounds, Swimming pools, Sports & recreation, Sports fields general and Golf Course.
Community and Public Safety	06	Housing	To ensure effective public safety services through enforcement of laws and regulations. Sub- functions include Fire Brigade, Safety and Security, Traffic, Parking Meters, Disaster Management.
Community and Public Safety	07	Health	To co-ordinate housing development within the municipality. Sub- functions include Housing and Sub-economic housing
Economic and Environmental Services	08	Planning and Economic Development	To provide Health Services in the municipality. To ensure long term planning, sound social and economic development that provides for investment opportunities within the municipality. Sub- functions include Marketing & Communication, Town Planning, Integrated MIS, LED, Internal Audit, IDP and Building Control.

Community and Public Safety	09	Community and Social Services	To co-ordinate efficient community service within the municipality. Sub- functions include Director Community Services, Cemeteries, Libraries
Trading Services	10	Electricity	To provide a sustainable electricity supply. Sub- functions include Electricity Income, Streetlights and Private Works
Trading Services	11	Water Management	To provide sustainable water services. Sub- functions include Water Income, Water Network and Water Purification
Trading Services	12	Waste Water Management	To provide sustainable sanitation services. Sub- functions include Sewerage Income, Sewerage Network and Sewerage Purification
Trading Services	13	Waste Management	To ensure a clean environment. Sub- function includes Refuse or solid waste removal
Economic and Environmental Services	14	Road Transport	To provide for the upgrading and maintenance of roads infrastructure and storm water management. Sub- functions include Director Technical Services, Public works, Workshops and Project Management Unit
Other	15	Other	Sub- functions include Airports and Tourism

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6. MUNICIPAL REVENUE AND EXPENDITURE

The Tables below depict the municipal revenue and expenditure as provided in terms of the Municipal Finance Management Act, Act 56 of 2003.

MP302 Msukaligwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	391 236	347 457	347 457	143 176	378 955	432 436	446 274
Service charges - Water	2	-	-	-	90 618	122 822	122 822	73 332	152 133	157 305	162 339
Service charges - Waste Water Management	2	-	-	-	67 901	65 273	65 273	44 577	67 493	69 787	72 020
Service charges - Waste Management	2	-	-	-	58 742	56 756	56 756	33 547	72 197	77 531	80 012
Sale of Goods and Rendering of Services	2	-	-	-	11 224	4 437	4 437	711	4 569	4 745	4 897
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	-	-	-	38 131	29 136	29 136	16 616	23 337	26 443	27 289
Interest earned from Current and Non Current Assets	2	-	-	-	5 471	6 461	6 461	12 440	6 681	6 901	7 122
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	4	2	2	1	-	-	-
Rental from Fixed Assets	2	-	-	-	3 453	3 749	3 749	4 873	9 425	9 745	10 057
Licence and permits	2	-	-	-	98	94	94	-	97	100	104
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	44 333	1 534	1 534	98	3 415	3 531	3 644
Non-Exchange Revenue											
Property rates	2	-	-	-	258 951	258 951	258 951	170 204	264 325	264 139	282 212
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	-	-	-	49 231	60 879	60 879	3 482	67 237	69 523	71 748
Licences or permits	2	-	-	-	-	66	66	1	68	71	73
Transfer and subsidies - Operational	2	-	-	-	294 895	294 895	294 895	119 161	309 427	323 249	331 325
Interest	2	-	-	-	12 466	8 965	8 965	11 173	10 113	10 447	10 782
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	1 351	1 351	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	1 326 753	1 262 829	1 262 829	633 392	1 369 493	1 455 955	1 509 899
Expenditure											
Employee related costs	2	-	-	-	332 538	353 051	353 051	19 496	365 241	377 294	389 367
Remuneration of councillors	2	-	-	-	20 559	19 521	19 521	-	20 314	21 005	21 677
Bulk purchases - electricity	2	-	-	-	460 250	578 050	578 050	418 043	630 132	651 557	672 407
Inventory consumed	2,8	-	-	-	117 003	161 008	161 008	145 103	183 631	189 308	195 350
Debt impairment	2,3	-	-	-	94 135	94 182	94 182	3	167 177	172 861	178 393
Depreciation, amortisation and impairment	2	-	-	-	128 379	128 379	128 379	13	132 744	137 258	141 650
Interest, Dividends and Rent on Land	2	-	-	-	22 041	119 490	119 490	122 727	173 201	179 089	184 776
Contracted services	2	-	-	-	124 809	132 701	132 701	61 371	137 212	141 878	146 418
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	-	-	-	552	-	-	-	-	-	-
Operational costs	2	-	-	-	82 202	91 208	91 208	58 967	101 618	105 071	108 433
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	1 382 469	1 677 590	1 677 590	825 723	1 911 271	1 975 321	2 038 471
Surplus/(Deficit)		-	-	-	(55 716)	(414 761)	(414 761)	(192 331)	(541 779)	(519 366)	(528 572)
Transfers and subsidies - capital (monetary allocations)	6	-	-	-	162 093	162 093	162 093	-	427 952	430 038	439 713
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	106 377	(252 668)	(252 668)	(192 331)	(113 827)	(89 328)	(88 859)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		-	-	-	106 377	(252 668)	(252 668)	(192 331)	(113 827)	(89 328)	(88 859)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	106 377	(252 668)	(252 668)	(192 331)	(113 827)	(89 328)	(88 859)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	-	-	-	106 377	(252 668)	(252 668)	(192 331)	(113 827)	(89 328)	(88 859)

MP302 Msukaligwa - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Ref	Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		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 by Vote																
	Vote 1 - Executive and Council	24 934	24 934	24 934	24 934	24 934	24 934	24 934	24 934	24 934	24 934	24 934	24 934	24 934	24 934	24 934	24 934
	Vote 2 - Finance & Administration	23 231	23 231	23 231	23 231	23 231	23 231	23 231	23 231	23 231	23 231	23 231	23 231	23 231	23 231	23 231	23 231
	Vote 3 - (NAME OF VOTE 3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - Sports and Recreation	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
	Vote 5 - Public Safety	5 392	5 392	5 392	5 392	5 392	5 392	5 392	5 392	5 392	5 392	5 392	5 392	5 392	5 392	5 392	5 392
	Vote 6 - Housing	514	514	514	514	514	514	514	514	514	514	514	514	514	514	514	514
	Vote 7 - Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - Planning and Economic Development	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375	375
	Vote 9 - Community and Social Services	341	341	341	341	341	341	341	341	341	341	341	341	341	341	341	341
	Vote 10 - Electricity	34 319	34 319	34 319	34 319	34 319	34 319	34 319	34 319	34 319	34 319	34 319	34 319	34 319	34 319	34 319	34 319
	Vote 11 - Water Management	42 631	42 631	42 631	42 631	42 631	42 631	42 631	42 631	42 631	42 631	42 631	42 631	42 631	42 631	42 631	42 631
	Vote 12 - Waste Water Management	11 163	11 163	11 163	11 163	11 163	11 163	11 163	11 163	11 163	11 163	11 163	11 163	11 163	11 163	11 163	11 163
	Vote 13 - Waste Management	6 541	6 541	6 541	6 541	6 541	6 541	6 541	6 541	6 541	6 541	6 541	6 541	6 541	6 541	6 541	6 541
	Vote 14 - Road Transport	325	325	325	325	325	325	325	325	325	325	325	325	325	325	325	325
	Vote 15 - Other	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Total Revenue by Vote	149 787	149 787	149 787	149 787	149 787	149 787	149 787	149 787	149 787	149 787	149 787	149 787	149 787	149 787	149 787	149 787
	Expenditure by Vote to be appropriated																
	Vote 1 - Executive and Council	7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684
	Vote 2 - Finance & Administration	15 383	15 383	15 383	15 383	15 383	15 383	15 383	15 383	15 383	15 383	15 383	15 383	15 383	15 383	15 383	15 383
	Vote 3 - (NAME OF VOTE 3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - Sports and Recreation	1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045	1 045
	Vote 5 - Public Safety	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975
	Vote 6 - Housing	457	457	457	457	457	457	457	457	457	457	457	457	457	457	457	457
	Vote 7 - Health	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	Vote 8 - Planning and Economic Development	1 640	1 640	1 640	1 640	1 640	1 640	1 640	1 640	1 640	1 640	1 640	1 640	1 640	1 640	1 640	1 640
	Vote 9 - Community and Social Services	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782	9 782
	Vote 10 - Electricity	72 841	72 841	72 841	72 841	72 841	72 841	72 841	72 841	72 841	72 841	72 841	72 841	72 841	72 841	72 841	72 841
	Vote 11 - Water Management	28 369	28 369	28 369	28 369	28 369	28 369	28 369	28 369	28 369	28 369	28 369	28 369	28 369	28 369	28 369	28 369
	Vote 12 - Waste Water Management	7 439	7 439	7 439	7 439	7 439	7 439	7 439	7 439	7 439	7 439	7 439	7 439	7 439	7 439	7 439	7 439
	Vote 13 - Waste Management	4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758	4 758
	Vote 14 - Road Transport	6 805	6 805	6 805	6 805	6 805	6 805	6 805	6 805	6 805	6 805	6 805	6 805	6 805	6 805	6 805	6 805
	Vote 15 - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure by Vote	159 180	159 180	159 180	159 180	159 180	159 180	159 180	159 180	159 180	159 180	159 180	159 180	159 180	159 180	159 180	159 180
	Surplus/(Deficit) before assoc.	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)
	Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Intracompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)	(9 393)
	References																
	1. Surplus/Deficit must reconcile with Budgeted Financial Performance																

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7. SUMMARY OF MUNICIPAL STRATEGIC GOALS:

No	Key Performance Areas (KPA)	Strategic Goals	Strategic Objective	Functional Area
1.	Municipal Transformation and Institutional Development	Business processes backed by effective ICT Effective systems and mechanisms of communication	To build a capable workforce to deliver services	Vacancy management Human Resource Management and Development Performance management Labour Relations Information and Communication Technology Policies and Standard Operating Procedures Governance and Public Participation Legal and Compliance Leadership and Strategic Direction Electricity Water and Sanitation Roads and Storm water management Solid Waste Disposal and Environmental Management Social and Community development Fire and Rescue Services Disaster Management Traffic services and Law Enforcement Economic development Job creation and SMME Development
2.	Basis Service Delivery and Infrastructure Development	Reliable and Sustainable Service Delivery	To provide reliable and sustainable services to communities	Revenue management and Credit Control Expenditure management Asset management Supply Chain Management Financial reporting and budgeting Performance Management, Monitoring and Evaluation Internal Audit Integrity Management and Fraud Prevention Risk Management Marketing and Communication Sustainable Human Settlement Land Use Management Spatial Planning and IDP Property Management
3.	Local Economic Development (LED)	Reduced Inequality, unemployment and poverty	To coordinate efforts that address unemployment, poverty and encourage shared economic growth and development	
4.	Financial Viability and Management	Financially viable municipality	To continuously improve the viability and management of municipal finances	
5.	Public Participation, Good Governance and Intergovernmental Relation	Clean governance and institutional capability Informed communities that own their developments	To strengthen public participation, corporate governance and accountability	
6.	Spatial Planning and Rationale	Social cohesion and spatial transformation	To ensure long term planning that provides for social cohesion and spatial transformation	

8. MUNICIPAL KEY PERFORMANCE INDICATORS AND TARGETS

This annexure enlists all 6 Key Performance Areas, its Strategic Objectives of the Municipality with its Key Performance Indicators and Targets.

KEY PERFORMANCE AREA 1: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

STRATEGIC OBJECTIVE: TO BUILD A CAPABLE WORKFORCE TO DELIVER SERVICES

Seq. No.	IDP Ref No	Performance Objective	Key Performance Indicator	Department	Baseline 2024/2025 Audited	Quarterly Targets 2026-2027				Annual Target 2026/2027	Means of Verification
						Quarter 1	Quarter 2	Quarter 3	Quarter 4		
Functional Area: Vacancy Management											
1.	001	To enhance institutional capacity to achieve the constitutional mandate of the Council	Number of funded vacancies filled	Corporate Services	198 funded vacancies filled	14	14	14	14	56	Appointment letters Listing of appointments
Functional Area: Human Resource Management and Development											
2.	002	To ensure that performance management is cascaded to all occupational levels	% PMS cascaded to lower levels of employees	Corporate Services	23% Cascaded	100%	100%	100%	0	100%	- Signed performance agreements and Assessment reports
3.	A01	To ensure the overall wellness of employees and adherence to the OHS Act	Number of employees wellness campaigns held	Corporate Services	4 Campaign held	0	1	0	1	2	- Attendance registers
4.	005/1	To ensure capacity building of municipal Councillors and employees	Work-place skills plan (WSP) submitted to the LGSETA	Corporate Services	1 WSP submitted	0	0	0	1	1	- WSP report and acknowledge ment of receipt by LGSETA
Functional Area: Labour Relations											
5.	A02	To ensure on-going	Number of Local Labour	Corporate	6 LLF meeting	1	1	1	1	4	- Minutes and

	consultation with labour in decision-making	Forum meetings held	Services	held	Attendance Registers
Functional Area: Information and Communication Technology (ICT)					
6.	A03 To ensure uninterrupted internal and external communication	Number of ICT Steering Committee meetings held	Corporate Services	4 ICT Steering Committee meetings held	- Minutes and attendance registers of the ICT Steering committee
				1 1 1 1 1 1	4
Functional Area: Legal and Compliance					
7.	A04 To ensure legal compliance with all contractual matters	Percentage of signed SLA and Contracts drafted within 30 days	Corporate Services	41 contracts concluded	- Signed SLA's
				100% 100% 100%	
8.	A05 To ensure Mayoral committee is aware of the litigation register of the municipality	Litigation register report is submitted quarterly to the Mayoral Committee	Corporate Services	4 Reports submitted	- Litigation Report and register
				1 1 1	4
Functional Area: Governance and Public Participation					
9.	A06 To strengthen corporate governance and accountability	Number of section 80 committee meetings held	Corporate Services	60 section 80 committee meetings held	- Minutes and Attendance Registers of the sitting of Sec. 80 committees
				15 15 15	60
10.	016 To perform oversight and advice on the Council's Annual Report	Municipal Public Accounts Committee oversight reports on Annual Report tabled in the Council by 31 st March	Corporate Services	1 MPAC Oversight Report tabled in the Council and approved	- MPAC Oversight report - Council Resolution
				0 0 1	1
11.	A07 To promote intersectoral collaboration and oversee the implementation of strategy	Number of transversal programmes held		17 transversal programmes held	- Attendance registers / Events report
				5 4 4	17

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12.	012	Mayoral outreached programmes including Imbizo's	Number of Mayoral Outreached Programmes held	Corporate Services	12 Outreached Programmes held	1	1	4	4	10	- Attendance Register/Event Report
Functional Area: Leadership and Strategic Direction											
		To provide executive and legislative leadership on as provided for by the Constitution of the Republic of South Africa.									- Attendance Register and listing of meetings
13.	014		Number of Council meetings held	Corporate Services	13 Council meetings held	1	1	3	1	6	
14.	015/1	To ensure that resolutions of the Council are fully implemented	Quarterly reports on the implementation of Council resolutions implemented	Corporate Services	4 Reports on Council resolutions implemented	1	1	1	1	4	- Progress Report on implementation of Council Resolutions and Council Resolution

**KEY PERFORMANCE AREA 2: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT
STRATEGIC OBJECTIVE: TO PROVIDE SUSTAINABLE AND RELIABLE SERVICES TO COMMUNITIES**

Seq. No.	IDP Ref No	Performance Objective	Key Performance Indicator	Department	Baseline 2024/2025 Audited	Quarterly Targets 2026-2027				Annual Target 2026/2027	Means of Verification
						Quarter 1	Quarter 2	Quarter 3	Quarter 4		
Functional Area: Electricity											
15.	027	To ensure that the power supplied to all consumers is metered	Number of electricity meters installed	Technical Services	4877 meters installed	150	150	150	150	600	- Meter installations listing and Job cards
16.	026/1	To ensure that all households have access to basic level of electricity	Number of households with access to electricity	Technical Services	121 HH provided with access to electricity	0	0	0	100	100	- Close-out report and completion certificate
Functional Area: Water and Sanitation											
17.	017/1	To ensure that all households have access to basic level of drinking water	Number of households with access to basic level of water	Technical Services	105 HH provided with access to water	0	0	100	0	100	- Close-out report and completion certificate
18.	019	To ensure that all consumers are metered for water consumption	Number of water meters installed	Technical Services	1365 new water meters installed	150	150	150	150	600	- Meter installations listing - Job Cards
19.	025/1	To ensure the quality of wastewater comply with water use licence and general /special limits	Average percentage achieved on the quality of wastewater effluent in compliance with General / Special Effluent Standard.	Technical Services	New indicator	70%	70%	70%	70%	70%	- Wastewater quality compliance report
20.	025/2	To ensure the quality of drinking water comply with SANS-241	Average percentage achieved on the quality of drinking water produced in compliance with SANS 241 standards	Technical Services	New Indicator	95%	95%	95%	95%	95%	- Drinking water quality compliance report

21.	023/1	To ensure that all households have access to basic level of hygienic sanitation	Number of households provided with pour flush toilets	Technical services	New indicator	0	0	110	0	110	- Close-out report and completion certificate
Functional Area: Roads and Storm Water											
22.	029	To ensure well maintained roads	Kilometres of gravel roads maintained	Technical Services	116.47 Km re-gravelled or Bladed	20km	20km	20km	20km	80 km	- Jobs Cards and Maintenance Plan
23.	031	To ensure well maintained roads	Square meters (m2) of roads resurfaced/Patched	Technical Services	48136.44 m ² re-surfaced	6000m ²	7000m ²	6000m ²	6000m ²	25 000 m ²	- Jobs Cards and Maintenance Plan
24.	A15	To ensure effective management of storm water	Number of storm-water inlets-maintained	Technical Services	685 inlets maintained	200	200	200	200	800 inlets	- Job cards, Maintenance Plan and Monthly reports
Functional Area: Projects Management											
25.	028	To ensure gravel roads are upgraded to asphalt or paved	Km of gravel roads tarred or paved	Technical Services	2.56 km upgraded	0.47 km	0.82 km	0	0	1.29 KM	- Completion certificate
Functional Area: Expenditure Management											
26.	A27	To ensure that funds allocated are spent on planned infrastructure projects	Percentage of Capital grants spent	Technical Services	New Indicator	25%	50%	75%	100%	100%	- Capital Grants Report
Functional Area: Human Resource Management and Development											
27.	002/1	To ensure that performance management is cascaded to all occupational levels	% PMS cascaded to lower levels of employees	Technical Services	New Indicator	100%	100%	100%	0	100%	- Signed performance agreements and Assessment reports

**KEY PERFORMANCE AREA 2: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT
STRATEGIC OBJECTIVE: TO PROVIDE SUSTAINABLE AND RELIABLE SERVICES TO COMMUNITIES**

Seq. No.	IDP Ref No	Performance Objective	Key Performance Indicator	Department	Baseline 2024/2025 Audited	Quarterly Targets 2026-2027				Annual Target 2026/2027	Means of Verification
						Quarter 1	Quarter 2	Quarter 3	Quarter 4		
Functional Area: Solid Waste Disposal and Environmental Management											
28.	036/1	To ensure that households are provided with the minimum solid waste removal services	Number of areas receiving basic solid waste removal	Community & Social Services	62 areas provided with waste collection	52	52	52	52	52	- List of Waste Collection Areas, Waste Collection Registers and Quarterly Reports
29.	038	To promote environmental management awareness to communities	Number of environmental Management educational campaigns held	Community & Social Services	21 Waste Management educational campaigns held	5	5	5	5	20	- Educational Campaigns/Awareness Report and Attendance Registers
30.	040	To ensure that all waste disposal sites are maintained regularly in accordance with NEMA	Number of waste disposal sites maintained quarterly.	Community & Social Services	2 waste disposal sites maintained	2	2	2	2	2	- Land fill sites maintenance reports
Functional Area: Social and Community Development											
31.	046	To promote a culture of reading and learning for learners at schools	Number of library events and educational campaigns rolled out	Community & Social Services	14 library events held	3	3	3	3	12	- Attendance Registers and Quarterly Reports
Functional Area: Fire and Emergency Services											
32.	055	To ensure that fire and emergency incidents are attended to within the prescribed	Percentage of fire and emergency incidents attended within the pre-determined timeframe in accordance with	Community & Social Services	85% of fire and emergency incidents attended	85%	85%	85%	85%	85%	- Fire incident response report - Incident report forms

SANS 10090											
timeframe											
33.	056	To ensure that fire inspections are conducted in buildings as prescribe by law	Number of fire safety inspections conducted	Community & Social Services	1004 fire safety inspections conducted	270	270	270	270	1080	- Fire Safety Inspections report, Onsite inspection form and Building Plan Assessment form
34.	057	To ensure that pupils and communities are educated of the dangers and prevention of fires	Number of fire awareness campaigns conducted	Community & Social Services	66 Fire awareness conducted	18	18	18	18	72	- Attendance Registers - Quarterly reports
Functional Area: Disaster Management											
35.	058	To ensure that pupils and communities are educated on disasters and preventions thereof	Number of disaster awareness campaigns conducted	Community & Social Services	12 disaster awareness campaigns conducted	3	3	3	3	12	- Attendance Registers/ Awareness forms and Quarterly report
36.	059	To ensure that all disaster incidents are attended to within the prescribed time-frames.	Percentage of disaster incidents attended within 24 hours	Community & Social Services	100% Disaster incidents attended timeously	100%	100%	100%	100%	100%	- Disaster assessment forms, Quarterly report and listing
Functional Area: Traffic Services and Law Enforcement											
37.	061	To ensure that pupils are educated on road safety and accidents prevention measures	Number of road-safety awareness campaigns conducted at schools	Community & Social Services	17 road-safety awareness campaigns conducted at schools	5	5	5	5	20	- Quarterly reports and attendance registers

38.	062	To ensure motorists compliance to road safety rules and regulations	Number of roadblocks conducted	Community & Social Services	19 roadblocks conducted	4	4	4	4	16	- Roadblock register - Quarterly report
Functional Area: Human Resource Management and Development											
39.	002/2	To ensure that performance management is cascaded to all occupational levels	% PMS cascaded to lower levels of employees	Community & Social Services	New Indicator	100%	100%	100%	0	100%	- Signed performance agreements and Assessment reports

KEY PERFORMANCE AREA 3: LOCAL ECONOMIC DEVELOPMENT

STRATEGIC OBJECTIVE: TO COORDINATE EFFORTS TO ADDRESS UNEMPLOYMENT AND POVERTY

Seq. No.	IDP Ref No	Performance Objective	Key Performance Indicator	Department	Baseline 2024/2025 Audited	Quarterly Targets 2026-2027				Annual Target 2026/2027	Means of Verification
						Quarter 1	Quarter 2	Quarter 3	Quarter 4		
Functional Area: Economic Development											
40.	100	To ensure businesses adhere to their social responsibility plans	Number of monthly Sector Labour Plans meetings held	Planning and Economic Development	4 Sector Labour Plans meetings held	1	1	1	1	4	- Invitations - Attendance Register - Minutes of the Meeting
41.	101	To ensure SMMEs are supported to participate in the economy	Number of Local SMMEs and Cooperatives supported (Financial and Non-Financial Support)	Planning and Economic Development	0 SMMEs and Cooperatives supported	15	15	0	0	30	- Acknowledgement letters - Program and attendance registers
42.	035	To ensure that job opportunities are created in terms of the EPWP guidelines	Number of short-term work opportunities secured and allocated via Public/Private Employment	Planning and Economic Development	388 work opportunities secured and allocated)	100	90	120	142	452	- Employment Contracts, Listing of staff and EPWP Report

56.	077	Council within legally prescribed timeframes To ensure that the AFS are completed and submitted to all relevant stakeholders as prescribed by the MFMA	Number of Annual Financial Statements compiled and submitted to relevant stakeholders	Financial Services	1 AFS submitted to relevant stakeholders	1	0	0	0	1	- AFS - Submission letters - Proof of submission
57.	A21	To ensure compliance with Section 71 of the MFMA	Number of section 71 reports submitted to the Mayor and PT within 10 days after each month end	Financial Services	12 section 71 monthly reports submitted	3	3	3	3	12	- Section 71 report - Proof of submission to EM and PT
58.	A22	To ensure compliance to Section 52 of the MFMA	Number of section 52 reports submitted to the Council within 30 days after the end of each quarter	Financial Services	4 section 52 reports submitted.	1	1	1	1	4	- Sec 52 Reports - Council resolution
59.	078	To ensure compliance with Section 72 of the MFMA	Number of Section 72 Reports submitted to the Mayor, PT and NT by 25 th of January	Financial Services	1 Section 72 Report submitted	0	0	1	0	1	- Section 72 Report - Proof of submission to EM, NT and PT
60.	080	To ensure compliance with Section 11 of the MFMA	Number of section 11 quarterly reports submitted to the Council, PT and AG within 30 days after the end of each quarter	Financial Services	4 section 11 quarterly reports submitted	1	1	1	1	4	- Sec 11 Reports - Council resolution - Proof of submission to AG and PT
61.	081	To ensure compliance to Section 32 of the MFMA	Number of Section 32 quarterly reports submitted to the Council, PT and AG within 30 days after the end of each quarter	Financial Services	4 Section 32 quarterly reports submitted	1	1	1	1	4	- Reports on UIFW - Council resolution - Proof of submission to

Functional Area: Human Resource Management and Development										AG and PT COGTA	
62.	002/3	To ensure that performance management is cascaded to all occupational levels	% PMS cascaded to lower levels of employees	Financial Services	New Indicator	100%	100%	100%	0	100%	- Signed performance agreements and Assessment reports
Functional Area: Legal, Compliance and Public Participation											
63.	085	To ensure that communities are consulted during the drafting of the Budget as provided for by Chapter 4 of the MSA and Sec. 22 of the MFMA	Number of Budget/IDP consultative meetings held by 30 th April	Financial Services	18 Budget/IDP consultative meetings held	0	0	0	19	19	- Public notice for Budget consultations - Attendance Registers

KEY PERFORMANCE AREA 5: PUBLIC PARTICIPATION, GOOD GOVERNANCE AND INTERGOVERNMENTAL RELATIONS

STRATEGIC OBJECTIVE: TO STRENGTHEN PUBLIC PARTICIPATION, CORPORATE GOVERNANCE AND ACCOUNTABILITY

Seq. No.	IDP Ref No.	Performance Objective	Key Performance Indicator	Department	Baseline 2024/2025 Audited	Quarterly Targets 2026-2027				Annual Target 2026/2027	Means of Verification
						Quarter 1	Quarter 2	Quarter 3	Quarter 4		
Functional Area: Legal, Compliance and Public Participation											
64.	A24	To ensure that information is reaching communities on the activities of the municipality	Number of external newsletters Compiled and posted on the Municipal website	Municipal Manager's Office	4 newsletters posted	1	1	1	1	4	- External newsletter published on the website
65.	089	To ensure important and legislated information is publicised on the municipal website.	Percentage of compliance documents uploaded on the municipal website	Municipal Manager's Office	25% website updates made within 24	100%	100%	100%	100%	100%	- Compliance register
Functional Area: Performance Management, Monitoring and Evaluation											
66.	090	To ensure that all Directors sign their Performance Agreements at the beginning of the financial year	Number of performance agreements signed by 31 st July	Municipal Managers Office	6 performance agreements signed	6	0	0	0	6	- Signed performance agreements of senior managers
67.	091	To ensure that all Directors' performance is assessed in terms of the Performance Regulations	Number of performance evaluations conducted	Municipal Managers Office	4 performance evaluations conducted	0	0	2	0	2	- Performance Assessment reports for senior managers
68.	092	To ensure that APR is compiled in terms of Sec 46 of the MSA and submitted to relevant stakeholders	Number of Annual Performance Reports compiled in terms of Sec 46 of MSA and submitted to relevant stakeholders by 31 st	Municipal Managers Office	1 APR compiled and submitted to relevant stakeholders	1	0	0	0	1	- Signed APR - Proof of submission

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		August										
69.	093	To ensure that both Draft and Final Annual Reports are approved by the Council within the prescribed timeframe and submitted to relevant stakeholders	Number of Annual Reports submitted to relevant stakeholders by 31 st March	Municipal Managers Office	2 Annual Reports submitted to relevant stakeholders (Draft & Final)	0	0	2	0	2		<ul style="list-style-type: none"> - Signed Annual Report. - Proof of submission - Proof of publications
70.	087	To ensure that quarterly performance reports are tabled in the Council	Number of Performance quarterly reports tabled in the Council	Municipal Managers Office	4 SDBIP quarterly reports tabled	1	1	1	1	4		<ul style="list-style-type: none"> - Quarterly performance reports - Council Resolutions
71.	094	To ensure compliance to MFMA on the approval of the municipal SDBIP	Number of SDBIPs approved 28 days after the budget approval	Municipal Managers Office	1 SDBIP approved (Original and Revised)	0	0	0	1	1		<ul style="list-style-type: none"> - Approved SDBIP. - Council Resolution - Proof of publications
72.	S002	To ensure recommendations made in the Section 47 report are monitored and implemented.	Number of quarterly reports on the implementation of COGHSTA recommendations submitted	Municipal Managers Office	New Indicator	1	1	1	1	4		<ul style="list-style-type: none"> - Proof of Submission to COGHSTA
Functional Area: Internal Audit (IA)												
73.	096	To ensure that Internal Audit Annual plan is approved by Audit Committee in terms of Sec 165 MFMA	Number of Internal Audit Annual Plans approved	Municipal Manager's Office	1 Internal Audit Annual Plans	0	0	0	1	1		<ul style="list-style-type: none"> - Signed Internal Audit Plan
74.	097	To ensure that Audit Committee meetings are held as	Number of Audit Committee meetings held	Municipal Manager's Office	5 Audit committee meetings	1	1	2	1	5		<ul style="list-style-type: none"> - Minutes & attendance registers

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	scheduled	held									
Functional Area: Risk Management											
75.	098	To ensure that the Annual Risk Register is approved by the Risk Committee	Annual Risk Register approved	Municipal Managers Office	1 Risk Register approved	0	0	0	1	1	- Approved Annual Risk Register
76.	099	To ensure that risk management reports are submitted RMC	Number of quarterly risk management reports submitted to Risk Management Committee (RMC)	Municipal Manager's Office	4 risk management reports submitted to RMC	1	1	1	1	4	- Risk reports submitted to RMC.
Functional Area: Human Resource Management and Development											
77.	002/4	To ensure that performance management is cascaded to all occupational levels	% PMS cascaded to lower levels of employees	Municipal Manager's Office	New Indicator	100%	100%	100%	0	100%	- Signed performance agreements and Assessment reports

KEY PERFORMANCE AREA 6: SPATIAL PLANNING AND RATIONALE

STRATEGIC OBJECTIVE: TO ENSURE LONG TERM PLANNING THAT PROVIDES FOR SOCIAL COHESION AND TRANSFORMATION

Seq. No.	IDP Ref No.	Performance Objective	Key Performance Indicator	Department	Baseline 2024/2025 Audited	Quarterly Targets 2026-2027				Annual Target 2026/2027	Means of Verification
						Quarter 1	Quarter 2	Quarter 3	Quarter 4		
Functional Area: Legal, Compliance and Public Participation											
78.	082	To ensure compliance with Section 29 of the Municipal Systems Act, 2000	Number of IDP and Budget process plans approved by 31 st August	Planning and Economic Development	1 IDP/Budget process plans approved	1	0	0	0	1	- Approved Process plan. - Process Plan Council Resolution. - Public notice of the Process Plan - Submission Letter to

COGHSTA											
79.	083	To ensure that the Draft and Final IDPs are compiled & approved by the Council in terms of Section 30, 31 and 32 of the Municipal Systems Act, 2000	Number of Council-Approved IDPs by 31 st May and submitted to the MEC within 10 days after approval and publicised for public information within 14 days thereafter	Planning and Economic Development	2 IDPs approved by the Council. (Draft and Final IDP)	0	0	1	1	2	<ul style="list-style-type: none"> - Public notice for IDP consultations. - Draft IDP. - Council Resolution for Draft IDP. - Public Notice inviting comments on the IDP. - Submission letter for Draft IDP. - Final Approved IDP. - Council Resolution for final IDP. - Submission letter for final IDP - Public notice for approved IDP
80.	084	To ensure that communities are consulted during the drafting of the IDP as provided for by MSA	Number of IDP ward consultative meetings held by 31 st October	Planning and Economic Development	19 ward consultative meetings held	10	9	0	0	19	<ul style="list-style-type: none"> - Public notice for IDP consultations - Attendance Registers
81.	086	To ensure that all relevant stakeholders are consulted on the planning and	Number of quarterly IDP representative forums held	Planning and Economic Development	4 IDP representative forums held	1	1	0	2	4	<ul style="list-style-type: none"> - Public notice for IDP Rep Forums. - Invitations - Attendance

	implementation										Registers	
Functional Area: Sustainable Human Settlement												
82.	103	To ensure that communities are settled on approved townships to access municipal services	Number of informal settlements formalised	Planning and Economic Development	No settlements formalized	0	0	0	2	2	2	- Approval of SPLUMA application (Erf 15 Silindile) - Township Register (Marikana/RE ptn 6 Davelfontein) 267)
Functional Area: Land Use Management												
83.	106	To ensure timeous processing of building plans	Percentage of compliant building plans processed within 60 days	Planning and Economic Development	100% Compliant building plans processed within 60 days	100%	100%	100%	100%	100%	100%	- Building plan register - Building plans and approval or disapproval letters
84.	107	To ensure that inspections on buildings and other land uses are done and contraventions notices are served	Percentage of building and land use contraventions attended to within 30 days	Planning and Economic Development	100% building and land use contraventions attended to	100%	100%	100%	100%	100%	100%	- List of cases reported/identified, Inspection Reports and Notices Served
85.	109	To ensure timeous consideration of complaints on Land Use and Land Development Applications	Percentage of compliant on Land-Use and Land Development Applications considered by the Land Development Officer within 30 days.	Planning and Economic Development	100% Compliant Land Use and Land Development Applications considered by LDO	100%	100%	100%	100%	100%	100%	- Listing of applications considered by LDO

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Functional Area: Human Resource Management and Development

86.	002/5	To ensure that performance management is cascaded to all occupational levels	% PMS cascaded to lower levels of employees	Planning and Economic Development	New Indicator	100%	100%	100%	0	100%	Signed performance agreements and Assessment reports
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M. KUNENE (MR.)
MUNICIPAL MANAGER
MSUKALIGWA LOCAL MUNICIPALITY

DATE 25 JUN 2026



CLLR. M. P. NKOSI (MRS.)
EXECUTIVE MAYOR
MSUKALIGWA LOCAL MUNICIPALITY

DATE: 25 JUNE 2026