

Draft Top Layer Service Delivery and Budget Implementation Plan 2026/2027

Assist	Directorate [R]	National KPA [R]	Strategic Objectives [R]	KPI Name [R]	Unit of Measurement	Ward [R]	KPI Owner [R]	Baseline	Target Type [R]	Annual Target	Q1	Q2	Q3	Q4
TL1	Office of the Municipal Manager	Good Governance and Public Participation	Good Governance	Complete 85% of the Risk Based Audit Plan (RBAP) for the 2025/26 financial year by 30 June 2027 [(Number of audits and tasks completed for the period identified in the RBAP/ Number of audits and planned tasks in the RBAP) x 100]	% of the Risk Based Audit Plan completed by 30 June 2027	All	Municipal Manager	TBC	Percentage	85%	25	50	75	85
TL2	Office of the Municipal Manager	Municipal Financial Viability and Management	Financial Viability and Sustainability	The percentage of the municipal capital budget spent on capital projects by 30 June 2027 [(Actual amount spent on capital projects /Total amount budgeted for capital projects) x 100]	% of capital budget spent by 30 June 2027	All	Municipal Manager	TBC	Percentage	95%	0	10	40	95
TL3	Office of the Municipal Manager	Good Governance and Public Participation	Good Governance	Compile and submit the final Oversight Report for 2025/26 to Council by 31 December 2026	Final Oversight Report for 2025/06 submitted to Council for adoption by 31 December 2026	All	Municipal Manager	TBC	Number	1	0	1	0	0

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TL4	Office of the Municipal Manager	Good Governance and Public Participation	Good Governance	Submit an Operation Clean Audit Report (OPCAR) progress report to the Management Public Accounts Committee (MPAC) on a quarterly basis	Number of OPCAR reports submitted to MPAC	All	Municipal Manager	TBC	Number	4	1	1	1	1
TL5	Office of the Municipal Manager	Municipal Financial Viability and Management	A Skilled Workforce and Communities	Award 7 external bursaries to qualifying candidates by 31 March 2027	Number of external bursaries awarded by 31 March 2027	All	Municipal Manager	TBC	Number	7	0	0	7	0
TL6	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Achieve cash coverage ratio of 3 months. 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	Number of months that available cash is sufficient to cover the monthly operating expenditure	All	CFO	TBC	Number	3	0	3	0	3

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				excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]										
TL7	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Achieve a current ratio of 1.5 (Current assets : Current liabilities) by 30 June 2027	Number of times the Municipality can pay back its short term-liabilities with its short-term assets by 30 June 2027	All	CFO	TBC	Number	1.5	0	0	0	1.5
TL8	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Financial viability measured in terms of the municipality's ability to meet its service debt obligations by 30 June 2025 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	% of debt coverage	All	CFO	TBC	Percentage	45	0	0	0	45

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TL9	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Compilation of the Annual Financial Statements (AFS) for the 2025/26 financial year and submit to the Auditor- General (AG) by 31 August 2026	Compilation and submission of the AFS to the AG by 31 August 2026	All	CFO	To be determined after the closure of the financial year	Number	1	1	0	0	0
TL10	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Compile the Mid-year Financial Statements for the 2026/27 financial year and submit to Audit and Performance Audit Committee (APAC) by 28 February 2027	Compilation and submission of the Mid-year Financial Statements to APAC by 28 February 2027	All	CFO	To be determined after the closure of the financial year	Number	1	0	0	1	0

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TL14	Financial & Corporate Services	Municipal Transformation and Institutional Development	A Skilled Workforce and Communities	Number of people from employment equity target groups that will be appointed in the three highest levels of management during the 2026/27 financial year in compliance with the municipality's approved employment equity plan (senior officials & managers, professionals, technicians and associate professionals)	Number of people appointed in the three highest levels of management in compliance with the municipality's approved employment equity plan (senior officials & managers, professionals, technicians and associate professionals)	All	CFO	TBC	Number	0	0	0	0	1
TL15	Financial & Corporate Services	Municipal Transformation and Institutional Development	A Skilled Workforce and Communities	Spend 1% of personnel budget on training by 30 June 2027 [(Actual total training expenditure/total personnel budget) x 100]	% of the personnel budget spent on training by 30 June 2027	All	CFO	TBC	Percentage	1	0	0	0	1
TL16	Financial & Corporate Services	Municipal Transformation and Institutional Development	A Skilled Workforce and Communities	Limit vacancy rate to 10% of budgeted post by 30 June 2027[(Number of funded posts vacant/number	% vacancy rate	All	CFO	TBC	Percentage	10	0	0	0	10

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				of funded posts) x 100]										
TL17	Financial & Corporate Services	Municipal Transformation and Institutional Development	A Skilled Workforce and Communities	Award 9 internal bursaries to qualifying candidates by 31 March 2027	Number of internal bursaries awarded by March 2027	All	CFO	TBC	Number	9	0	0	9	0
TL18	Financial & Corporate Services	Municipal Transformation and Institutional Development	A Skilled Workforce and Communities	Create training opportunities for EPWP appointees by 30 June 2027	Number of training opportunities created for EPWP appointees by 30 June 2027	All	CFO	TBC	Number	50	0	20	20	10
TL19	Planning and Economic Development	Good Governance and Public Participation	Good Governance	Report quarterly to Council on the progress in terms of the Growth and Development Strategy initiatives within the District	Number of reports submitted	All	Executive Manager: Planning & Economic Development	TBC	Number	4	1	1	1	1
TL20	Planning and Economic Development	Local Economic Development	Grow an Inclusive District Economy	Create job opportunities through the Expanded Public Works Programme (EPWP) for the organisation by 30 June 2027	Number of job opportunities created through the Expanded Public Works Programme (EPWP) by 30 June 2027	All	Executive Manager: Planning & Economic Development	TBC	Number	253	0	100	100	53

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TL21	Planning and Economic Development	Good Governance and Public Participation	Good Governance	Compile and submit the Final Annual Report 2025/26 to Council by 31 December 2026	Final Annual Report for 2025/26 submitted to Council by 31 December 2026	All	Executive Manager: Planning & Economic Development	TBC	Number	1	0	1	0	0
TL22	Planning and Economic Development	Basic Service Delivery	Good Governance	Submit the Integrated Development Plan (IDP) for the 2027 - 2012 period to Council by 31 May 2027	IDP Review submitted to Council by 31 May 2027	All	Executive Manager: Planning & Economic Development	New KPI	Number	1	0	0	0	1
TL23	Community Services	Municipal Health and Environmental Waste	Promote sustainable environmental management	Quarterly report on the conclusion of the MFMA sec 33(Regional Waste Management Facility)	Number of reports submitted to Council	All	Executive Manager: Community Service	TBC	Number	4	1	1	1	1
TL24	Community Services	Municipal Health and Environmental Waste	Promote sustainable environmental management	Execute 4 emergency preparedness exercises and submit reports to the Portfolio Committee by 30 June 2027	Number of reports submitted by 30 June 2027	All	Executive Manager: Community Service	TBC	Number	4	1	1	1	1

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TL25	Community Services	Municipal Health and Environmental Waste	Promote sustainable environmental management	Report to Council on the Water Service Authority as per the Section 78 process in terms of the Local Government: Municipal Systems Act, No. 32 of 2000	Number of reports submitted to Council	All	Executive Manager: Community Service	TBC	Number	4	1	1	1	1
TL26	Community Services	Municipal Health and Environmental Waste	Healthy and Socially stable Communities	Execute 4 emission testing (air quality) initiatives by 30 June 2027	Number of emission testing (air quality) initiatives executed by 30 June 2027	All	Executive Manager: Community Service	TBC	Number	4	1	1	1	1
TL27	Community Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Spend 95% of the project budget for the Regional Landfill Facility by 30 June 2027 [(Actual amount spent on project /Total amount budgeted for project) x 100]	% of project budget spent	All	Executive Manager: Community Service	TBC	Percentage	95%	25	25	35	5
Key Performance Indicators deriving from the Institutional Strategic Planning Engagement of 12 February 2026														
New	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Develop and submit a comprehensive Financial Recovery Plan incorporating	Financial Recovery Plan submitted to Council by August 2026	All	CFO	New KPI	Number	1	1	0	0	0

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				deficit reduction, revenue enhancement, cost containment and debt recovery measures to Council										
New	Financial & Corporate Services	Municipal Financial Viability and Management	Financial Viability and Sustainability	Report to Council on the review of tariffs where applicable, that reflects the assurance on cost-effective pricing within the core district functions	Report submitted to Council by September 2026	All	CFO	New KPI	Number	1	1	0	0	0
New	Planning and Economic Development	Municipal Financial Viability and Management	Financial Viability and Sustainability	Report to Council on the review of lease agreements, enforced outstanding rentals and assessment of non-strategic assets for disposal or alternative utilisation	Report submitted to Council by September 2026	All	Executive Manager: Planning & Economic Development	New KPI	Number	1	1	0	0	0

The following areas for KPI's within the Municipality will be incorporated, where applicable, within the final SDBIP after the Draft Amended of Local Government: Municipal Planning and Performance Management Regulations of 11 December 2025 has been finalized on 31 March 2026. The formulation of applicable KPI's will form part of the implementation as of 1 July 2026. Considering that some of these required key performance indicators are already absorbed within our current Organizational Scorecard and reported on every quarter.

Indicator Reference	Data	Standard data elements of the indicator
GG2.31	(1)	Number of official complaints responded to according to municipal norms and standards
	(2)	Number of official complaints received
GG3.11	(1)	Number of repeat findings itemised in the AG within the audit report
Percentage of councillors attending council meetings		
GG4.1	(1)	The sum total of councillor attendance of all council meetings
	(2)	The total number of council meetings
	(3)	The total number of councillors in the municipality
C2	-	Number of Exco or Mayoral Executive meetings held
C3	-	Number of Council portfolio committee meetings held
C4	-	Number of MPAC meetings held
C11	-	Number of litigation cases instituted by the municipality
C12	-	Number of litigation cases instituted against the municipality
Disaster Management Readiness Centre / Fire Services functions in accordance with prescribed requirements		
FD2.1	(1)	Number of specified conditions of readiness met (1 – 3)
FD2.2	(2)	Number of specified conditions of fire services functionality met (1 – 3)
Municipal Road Network, Lanes and Potholes		
TR6.12	(1)	Kilometres of road lanes resurfaced and resealed (%)
	(2)	Kilometres of surfaced municipal road lanes (%)
TR6.13	(1)	Number of kilometres of surfaced road network built

Indicator Reference	Data	Standard data elements of the indicator
	(2)	Number of kilometres of unsurfaced road network built
TR6.21	(1)	Number of potholes complaints resolved within the standard time after being reported
	(2)	Number of potholes reported
Capital Expenditure as a % of the Total Capital Budget		
FM1.11	(1)	Actual Capital Expenditure
	(2)	Budgeted Capital expenditure
Total Operating Expenditure as a % of Total Operating Expenditure Budget		
FM1.12	(1)	Actual Operating Expenditure
	(2)	Budgeted Operating Expenditure
Total Operating Revenue as a % of Total Operating Revenue Budget		
FM1.13	(1)	Actual Operating Revenue
	(2)	Budgeted Operating Revenue
Service Charges and Property Rates Revenue as a % of Service Charges and Property Rates Revenue Budget		
FM1.14	(1)	Actual Service Charges Revenue
	(2)	Actual Property Rates Revenue
	(3)	Budgeted Service Charges and Property Rates Revenue
Funded Budget (Y/N)		
FM1.2	(1)	National Treasury Funded Budget outcome
Cash/Cost coverage ratio		
FM3.11	(1)	Cash and cash equivalent
	(2)	Unspent Conditional Grants
	(3)	Overdraft
	(4)	Short Term Investments
	(5)	Monthly fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision of Bad Debts, Impairment and Loss on Disposal of Assets)

Indicator Reference	Data	Standard data elements of the indicator
Current Ration(assets/liabilities)		
FM3.12	(1)	Current Assets
	(2)	Current Liabilities
Creditors Payment Period		
FM4.31	(1)	Trade Creditors Outstanding
	(2)	Credit Purchases (Operating & Capital)
	(3)	Number of days in the reporting year to date
Repairs and Maintenance as a % of property, plant, equipment and investment property		
FM5.31	(1)	Total repairs and Maintenance Expenditure
	(2)	Property, Plant & Equipment
	(3)	Investment Property (Carrying Value)
Debtors' payment period		
FM7.11	(1)	Gross Debtors
	(2)	Bad Debt Provision
	(3)	Billed Revenue
	(4)	Number of days in the reporting period year to date
Collection rate ratio		
FM7.12	(1)	Gross Debtors Opening Balance
	(2)	Billed Revenue
	(3)	Gross Debtors Closing Balance
	(4)	Bad Debts Written Off
% of Municipal Skills Development levy recorded		
GG1.1	(1)	R-value of municipal skills development levy recovered
	(2)	R-value of the total qualifying value of the municipal skills development levy

Indicator Reference	Data	Standard data elements of the indicator
Top Management Stability		
GG1.2	(1)	Sum of actual working days, in the reporting period, that each S54 and S55 post was occupied by a fully appointed official (not suspended or vacant) with a valid signed contract and performance agreement
	(2)	Total aggregate standard working days for all S54 and S55 Posts
Staff Vacancy Rate		
GG1.21	(1)	The number of employees posts on the approved organizational structure
	(2)	The number of actual employees in the municipality
% of vacant posts filled within 6 months		
GG1.22	(1)	Number of vacant posts filled within 6 months since the date (dd/mm/yyyy) of authority to proceed with filling the vacancy
	(2)	Number of vacant posts that have been filled
Active Suspensions longer than three months		
GG5.11	(1)	Simple count of the number of active suspensions in the municipality lasting more than three months
Individual connected to apprenticeships, learnerships and structural educational programmes through municipal interventions		
LED1.31	(1)	Simple count of the number of individuals enrolled in apprenticeships, learnerships and structured educational programmes through municipal interventions
Work opportunities created through Public Employments Programmes (incl. EPWP, CWP and other related employment programmes)		
LED1.21	(1)	Number of work opportunities provided by the municipality through the EPWP programmes