C 3735/03/2026
SMC A/6819/03/2026

9.A.3 [FS]: DRAFT (TABLED) MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF): 2026/2027 TO 2028/2029 AS REQUIRED BY SECTION 16 OF THE MFMA

5/1/1 2026/2027 – 2028/2029

COMPETENCY: COUNCIL

IT WAS UNANIMOUSLY RESOLVED:

1. **That** the report regarding the Draft Medium-Term Revenue and Expenditure Framework for the 2026/2027 to 2028/2029 financial period, **BE NOTED.**

2. **That** the Draft Medium-Term Revenue and Expenditure Framework for the 2026/2027 to 2028/2029 financial period, inclusive of draft tariffs, the draft budget related policies, the draft SDBIP and the draft organisational structure, **BE NOTED** in terms of Section 16 of the Municipal Finance Management Act**.**

3. **That** the Draft Medium Term Revenue and Expenditure Framework for the 2026/2027 to 2028/2029 financial period, inclusive of draft tariffs, draft budget related policies and draft SDBIP **BE SUBJECTED** to a community consultation process in terms of Sections 22 and 23 of the Municipal Finance Management Act and that the consultation process be done in accordance with Chapter 4 of the Municipal Systems Act.

4. **That** the Final Medium-Term Revenue and Expenditure Framework for the 2026/2027 to 2028/2029 financial period, inclusive of tariffs, final budget related policies, SDBIP and organisational structures **BE SUBMITTED** to Council for final consideration on 28 May 2026 as required by section 24 of the Municipal Finance Management Act.

C 3735/03/2026
SMC A/6834/03/2026

9.A.3 [FS]: DRAFT (TABLED) MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF): 2026/2027 TO 2028/2029 AS REQUIRED BY SECTION 16 OF THE MFMA

5/1/1 2026/2027 – 2028/2029

COMPETENCY: COUNCIL

PURPOSE

To submit the Draft (Tabled) Medium Term Revenue and Expenditure Framework for the 2026/2027 to 2028/2029 financial period in terms of Section 16 of the Municipal Finance Management Act.

RECOMMENDATIONS

1. **That** the report regarding the Draft Medium-Term Revenue and Expenditure Framework for the 2026/2027 to 2028/2029 financial period **BE NOTED.**

2. **That** the Draft Medium-Term Revenue and Expenditure Framework for the 2026/2027 to 2028/2029 financial period, inclusive of draft tariffs, the draft budget related policies, the draft SDBIP and the draft organisational structure **BE NOTED** in terms of Section 16 of the Municipal Finance Management Act**.**

3. **That** the Draft Medium Term Revenue and Expenditure Framework for the 2026/2027 to 2028/2029 financial period, inclusive of draft tariffs, draft budget related policies and draft SDBIP **BE SUBJECTED** to a community consultation process in terms of Sections 22 and 23 of the Municipal Finance Management Act and that the consultation process be done in accordance with Chapter 4 of the Municipal Systems Act.

4. **That** the Final Medium-Term Revenue and Expenditure Framework for the 2026/2027 to 2028/2029 financial period, inclusive of tariffs, final budget related policies, SDBIP and organisational structures **BE SUBMITTED** to Council for final consideration on 28 May 2026 as required by section 24 of the Municipal Finance Management Act.

REPORT

In terms of the legislative process, the Budget must be tabled to Council by no later than 31st March 2026 for endorsement by Council so that the public participation processes can take place during April 2026.

Section 16 of the MFMA dealing with the tabling of annual budgets, inter alia, reads as follows:

1) *The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.*

2) *In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.*

3) *Subsection (1) does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each of those financial years.*

Section 24 of the MFMA, dealing with the approval of annual budgets and, inter alia, reads as follows:

1) *The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.*

2) *An annual budget-*

   a) *must be approved before the start of the budget year;*
   b) *is approved by the adoption by the council of a resolution referred to in section 17(3)(a)(i); and*
   c) *must be approved together with the adoption of resolutions as may be necessary-*

      i. *imposing any municipal tax for the budget year;*
      ii. *setting any municipal tariffs for the budget year;*
      iii. *approving measurable performance objectives for revenue from each source and for each vote in the budget;*
      iv. *approving any changes to the municipality's integrated development plan; and*
      v. *approving any changes to the municipality's budget related policies.*

3) *The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.*

Process Followed

The key deadlines for the compilation of the IDP and Medium-Term Revenue and Expenditure Framework (MTREF, or Budget) were submitted to Council for approval during August 2025 as required by section 21(b) of the MFMA.

In terms of the approved key deadlines, the administrative process in the compilation of the budget was followed, and the Budget Steering Committee provided political oversight.

The Budget Steering Committee considered the operating budget, the capital budget, the tariffs and the budget-related policies and recommended that same now be forwarded to the Section 80 Committee, the Mayoral Committee as well as Council for consideration.

Budget Summary

The revenue for 2026/2027 is budgeted at R2 140 458 609 which is an increase of 6.57% from the 2025/2026 adjusted budget.

The Revenue Budget has been compiled based on projected billing, however provision has been made for a 90% collection rate through the provision of funds for the impairment of debtors.

The following tariff increases are proposed:

- Electricity – 10% (subject to final confirmation of NERSA)
- Water – 10%
- Sanitation – 6.5%
- Refuse Collection – 7.5%
- Assessment Rates – 6.5%

The tariff increases are above the projected inflation targets. Tariffs could not be contained within the targeted inflation limits due to increased cost of the provision of services. No growth in the volume of sales have been budgeted for.

The operating expenditure for 2026/2027 is budgeted at R2 228 901 983 (an increase of 6.6% from the 2025/2026 adjusted budget). This includes a provision for salary increases of 5.5%, increase in repairs and maintenance expenditure of 4%, operating cost of 4.88% and a decrease in contracted services of 5.16%. Bulk purchases have been increased as follows:

Water Purchases from Rand water – 10%
Electricity Purchases from Eskom – 9.01%

The capital amount proposed for 2025/2026 amounts to R170 953 000.

Midvaal mainly spends its capital expenditure on infrastructure services and for the 2026/27 financial year (77%) of the capital budget is allocated to the Engineering Services and Roads department.

The following attachments are provided: (Distributed under a separate cover)

SECTION ONE: MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

Annexure A1	National Treasury Format Budget Document
Annexure B	Draft Capital Budget Summary
Annexure C	Draft Capital Budget Project List

SECTION TWO: TARIFF SCHEDULES

Annexure D Tariff Schedule for 2026/2027

SECTION THREE: BUDGET RELATED POLICIES

The budget related policies are attached as follows:

Annexure E Tariff By-Law
Annexure F Tariff Policy
Annexure G Property Rates By-Law
Annexure H Property Rates Policy
Annexure I Credit Control and Debt Collection By-Law
Annexure J Credit Control and Debt Collection Policy
Annexure K Cash Management Policy
Annexure L Investment Policy
Annexure M Borrowing Policy
Annexure N Budget Funding and Reserves Policy
Annexure O Municipal Supply Chain Management Policy and Procedures
Annexure P Fixed Asset Management Policy
Annexure Q Policy on the Planning and Approval of Capital Projects
Annexure R Indigents Policy
Annexure S Policy related to the provision of free basic electricity
Annexure T Policy related to the provision of free basic water
Annexure U Policy on the Acceptance of Grants, Donations, Sponsorships and Gifts
Annexure V Long Term Financial Planning Policy
Annexure W Disposal of Assets Policy
Annexure X Budget Implementation and Monitoring Policy
Annexure Y Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy
Annexure Z Allocation of Unclaimed Credits Policy
Annexure AA Bulk Developer Contributions Policy
Annexure AB Related Party Policy
Annexure AC Cell phone and connectivity allowance Policy
Annexure AD Caucus Budget Policy
Annexure AE Billing Policy
Annexure AF Electricity By-laws
Annexure AG Water By-laws
Annexure AH Supply Chain Management Process Turn-around Policy
Annexure AI EFT Policy
Annexure AJ Policy on Impairment of Receivables
Annexure AK Supply Chain Management Policy for Infrastructure Procurement and Delivery Management
Annexure AL Contract Management Policy
Annexure AM Fleet Management Policy
Annexure AN Cost Containment Policy
Annexure AO Virement Policy
Annexure AP Allocation of Payment Policy
Annexure AQ Wayleave Policy
Annexure AR UIFW Reduction Strategy
Annexure AS Preferential Procurement Policy

It must be noted that all Personnel Policies will be submitted to Council as separate items where amendments are required.

SECTION FOUR: DRAFT SDBIP

The Draft SDBIP is attached as Annexure AT.

SECTION FIVE: DRAFT PROCUREMENT PLAN

The Draft Procurement Plan is attached as Annexure AU.

SECTION SIX: DRAFT ORGANISATIONAL STRUCTURES FOR 2026/2027

The Draft Organisational Structures is attached as Annexure AV, to be viewed in conjunction with staff establishment item.

SECTION SEVEN: ADDITIONAL INFORMATION

This section deals with other information that are submitted to Council for additional information as part of the annual budget documentation.

Annexure AW Midvaal Service Charter
Annexure AX NT MFMA Cost Containment Regulations
Annexure AY Midvaal Cost Containment Progress
Annexure AZ MFMA Budget Circular No 132 dated 05 December 2025

MIDVAAL
LOCAL MUNICIPALITY

Service Delivery & Budget Implementation Plan (Draft)

1 Jul 2026 – 30 Jun 2027

Local Government: Municipal Finance Management Act, Act 56 of 2003 (MFMA)
Section 69(3)(a)

SECTION FOUR: DRAFT SDBIP The Draft SDBIP is attached as Annexure AT.

INDEX

1. SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN CONCEPT

1.1 DEFINITION

The definition of the Service Delivery & Budget Implementation Plan (SDBIP), explained in the Municipal Finance Management Act, Act 56 of 2003 (MFMA), reads as follows:

"Service Delivery and Budget Implementation Plan"

A detailed plan approved by the Executive Mayor in terms of Section 53(l)(c)(ii) of the Municipal Finance Management Act, Act 56 of 2003 (MFMA) for implementing the municipality's delivery of municipal services and its annual budget.

The Service Delivery & Budget Implementation Plan (SDBIP) provides the vital link between the Executive Mayor, Council (Executive) and the administration and facilitates the process for holding management accountable for its performance.

The SDBIP is a management, implementation and monitoring tool that will assist the Executive Mayor, Councillors, Municipal Manager, Senior Managers and Community.

A properly formulated SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, performance of senior management and achievement of the strategic objectives set by Council.

It enables the Municipal Manager to monitor the performance of Senior Managers, the Executive Mayor to monitor the performance of the Municipal Manager and for the community to monitor the performance of the municipality.

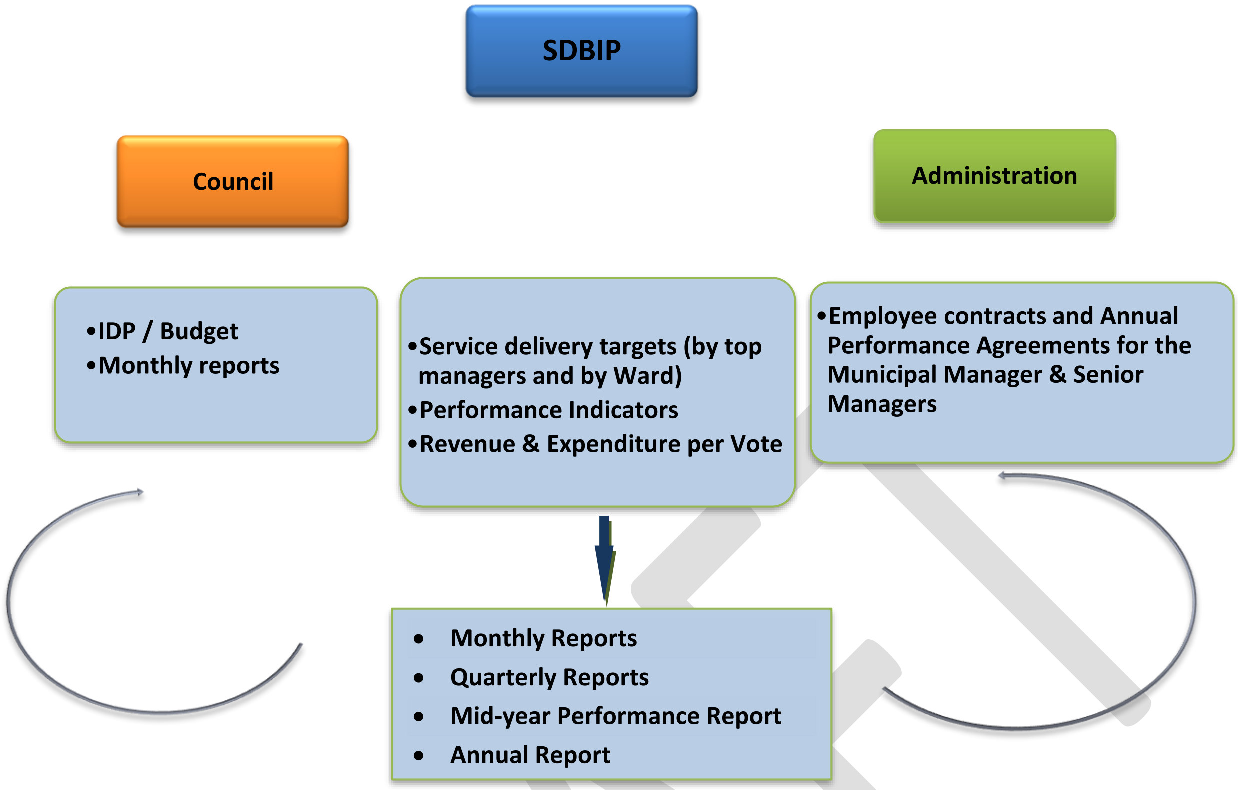
1.2 THE FOLLOWING COMPONENTS MUST BE INDICATED IN THE SDBIP

Projections for each month of:

1. Revenue to be collected by Source
2. Operational and Capital Expenditure by Vote
3. Service delivery targets and performance indicators for each quarter
4. Capital budget broken down per ward
5. Any other matters that may be prescribed and includes any revisions of such plan by the Executive Mayor in terms of Section 54(1) of the MFMA

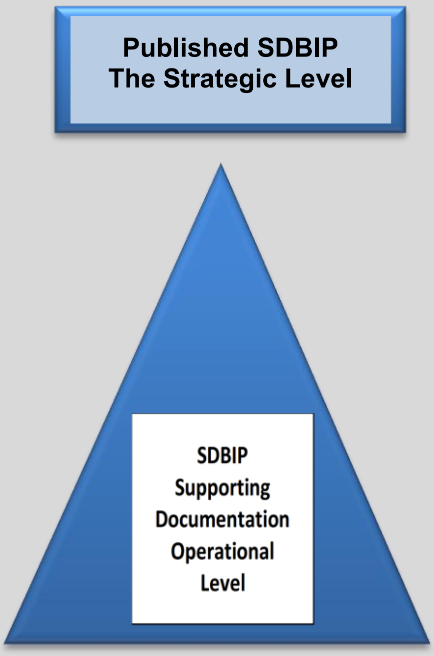
The SDBIP serves as a contract between Council and the Administration.

This diagram explains the Service Delivery & Budget Implementation Plan (SDBIP) Concept.



1.3 THE SDBIP CONCEPT IS FURTHER EXPLAINED IN THE FOLLOWING SEQUENCE

1.	Top Management sets the targets
2.	Top Management develops the detail on the operational level
3.	SDBIP tabled in Council and made public
4.	Municipal Manager is responsible for submitting the SDBIP to the Executive Mayor
5.	Executive Mayor to approve SDBIP within 28 days after the budget approval
6.	Performance Agreements reviewed by the Executive Mayor to ensure compliance
7.	Monthly monitoring by Executive Mayor – any revisions to the top layer must be approved by Council
8.	Council should reserve the oversight role over the end of year performance Annual Report tabled by the Executive Mayor



1.4 DEFINITIONS/CONCEPTS RELEVANT TO THE SDBIP

ABBREVIATION	DEFINITION / CONCEPT
APPROVED BUDGET	An Annual Budget approved by Council per Council Resolution
ADJUSTMENTS BUDGET	The revision of the Annual Budget in terms of Section 28 of the MFMA
ALLOCATIONS	The money received from the Provincial or National Government or other municipalities
ANNUAL BUDGET	The Medium-Term Revenue and Expenditure Framework (MTREF) Financial Plan approved by Council per Council Resolution for a specific financial year (1 Jul – 30 Jun)
BUDGET	The Budget gives effect to the strategic priorities of the municipality and is not a management or implementation plan
BUDGET-RELATED POLICY	A policy of the municipality affecting or affected the Annual Budget, including the tariff policy, rates policy, credit control and debt collection policy contained in the Approved Budget
BUDGET YEAR	The financial year for which an annual budget is to be approved in terms of Section 16(1) of the MFMA
CAPITAL EXPENDITURE	The spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as a non-current asset on the municipality's statement of financial position
CASH FLOW STATEMENT	A statement including only actual receipts and expenditures by the municipality. Cash payments and receipts do not always coincide with budgeted timings. Example: When an invoice is received it is shown as expenditure in the month it is received, even though it may not be paid in the same month. The same principle applies to cash receipts. The municipality recognises the revenue on the date of billing whilst payment may not appear in the same period. The receipt is recognised at the date of receipt.
CATEGORY	Functional classification
DORA	The Division of Revenue Act, that shows the total annual allocations made by National to Provincial and local government
EQUITABLE SHARE	A financial allocation in the form of an unconditional grant that enables municipalities to provide basic services to poor households and to enable municipalities with limited own resources to afford basic administrative and governance capacity and perform core municipal functions
EXPENDITURE	Operational / Capital Expenditure
IDP	Integrated Development Plan
MFMA	Local Government: Municipal Finance Management Act, Act 56 of 2003
REVENUE	Budgets must be funded from realistically anticipated revenues (income), cash back reserves and borrowing for capital only
SDBIP	The SDBIP gives effect to the Integrated Development Plan (IDP) and Budget of the municipality and will be possible if the IDP and the Budget are fully aligned with each other, as required by the MFMA The SDBIP therefore serves as a "contract" between the administration, Council and community expressing the goals and objectives set by the Council as quantifiable outcomes that can be implemented by the administration over the next twelve months This provides the basis for measuring performance in service delivery against end-of-year targets and implementing the Budget
SOURCE	Source of income
MTREF	Medium Term Revenue & Expenditure Framework 2025/2026 – 2027/2028

VOTE **One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality**	The Votes for Midvaal are: **Vote 01 - Executive & Council** 01.1 - Municipal Manager 01.2 – Councillors 01.3 – Office of the Speaker 01.4 - Office Of the Mayor 01.5 - Savanna City **Vote 02 - Corporate Services** 02.1 - Corporate Services (Administration) 02.2 - Council Building 02.3 - Public Relations Officer 02.4 - ICT Services 02.5 - Performance Audit 02.6 - Human Resources **Vote 03 - Financial Services** 03.1 - Financial Services (Administration) 03.2 - Financial Services (Income) 03.3 - Financial Services (Expenditure) **Vote 04 - Development & Planning** 04.1 - Development & Planning 04.2 - Building Control 04.3 - Town Planning 04.4 - Building Regulation & Enforcement **Vote 05 – Health** 05.1 - Clinic Randvaal 05.2 - Clinic Meyerton 05.3 - Clinic Kookrus **Vote 06 - Community And Social Services** 06.1 - Library Meyerton 06.2 - Library Henley on Klip 06.3 - Library De Deur (Walkerville) 06.4 - Library Randvaal 06.5 - Library Sicelo 06.6 - Lakeside Library 06.7 - Library Bonte Bonke 06.8 - Social Services (Administration) 06.9 - Library Savanna City 06.10 - Library Mamello 06.11 – Parks 06.12 - Swimming Pool 06.13 - Sport & Recreation (Administration) 06.14 – Cemeteries **Vote 07 - Public Safety** 07.1 – Traffic 07.2 – Fire **Vote 08 - Sport and Recreation** **Vote 09 - Environmental Protection** 09.1 - Municipal Health Services (Sedibeng Funding) 09.2 - Environmental Management **Vote 10 - Wastewater Management** 10.1 - Sanitation Network 10.2 - Wastewater Purification **Vote 11 - Solid Waste Management** 11.1 - Landfill Sites 11.2 - Solid Waste **Vote 12 - Roads and Transport** 12.1 – Traffic 12.2 – Roads 12.3 - Mechanical Workshop 12.4 – Stormwater 12.5 – Stormwater **Vote 13 - Water Services** 13.1 - Water Network **Vote 14 - Electrical Services** 14.1 - Electrical Network 14.2 - Engineering (Administration) **Vote 15 – Other**

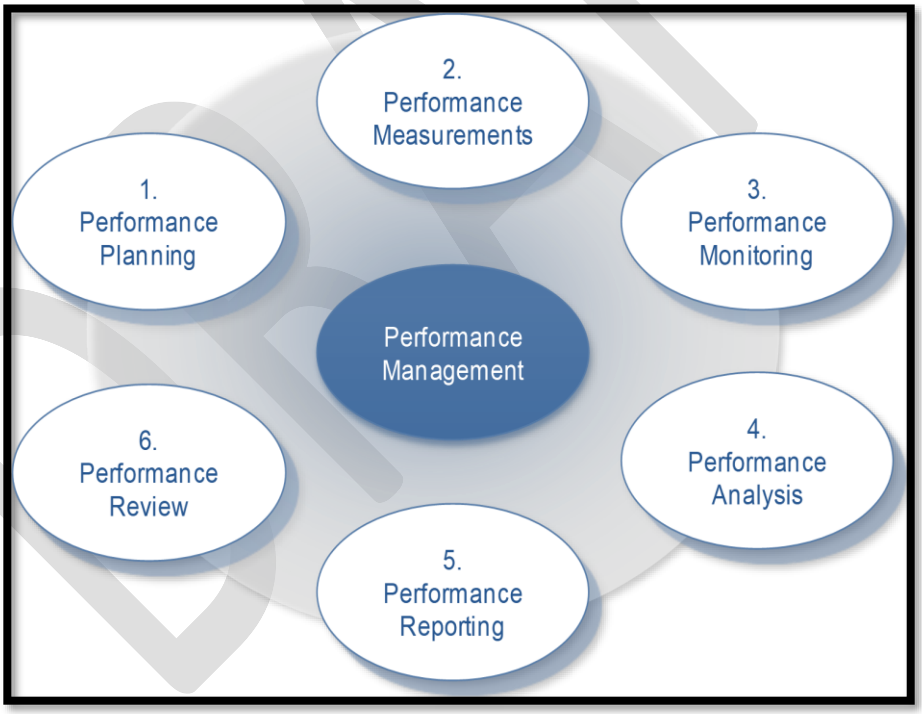
2. PERFORMANCE MANAGEMENT FRAMEWORK

The Performance Management System (PMS) entails a framework that describes and represents how the municipality's process of performance planning, monitoring, measurement review, reporting and improvement will be conducted, organised and managed, including determining the different role-players.

The policy document guides the development of a PMS. It also forms the basis of aligning the IDP with the operational SDBIPs, performance areas and performance indicators of the various departments.

The Performance Management Framework is the way the Municipality collects, presents and uses its performance information. It is a practical plan, made up of mechanisms and processes, to collect, process, arrange and classify, examine and evaluate, audit, reflect on and report performance information. These mechanisms and processes work in a cycle which must be linked to the normal planning (IDP and otherwise) and the annual budgeting cycle.

The annual process of managing performance at organisational level involves the steps set out in the diagram below and explained/defined below:



2.1 PERFORMANCE PLANNING

The performance of Midvaal is to be managed in terms of its IDP. The process of compiling an IDP and the SDBIP and the annual review of the IDP thereof, constitutes the process of planning for performance.

It should be noted that the last component of the process is that of performance review and the outcome of such review process inform the next cycle of the IDP compilation/review by focusing the planning processes on those areas in which Midvaal has underperformed.

2.2 PERFORMANCE MEASUREMENT

Performance measurement refers to the formal process of collecting and capturing performance data to enable reporting to take place for each Key Performance Indicator and against the target set for such indicator.

The setting of measures/indicators and targets happens during the IDP process and is linked to the strategic objectives of the municipality.

To ensure the integrity of the indicators and targets set, baseline information based on backlog and current performance should be used as the basis for setting sound measures/indicators and targets. Performance measurement allows Midvaal to compare their actual performance in relation to backlog and current (baseline) performance.

2.3 PERFORMANCE MONITORING

The purpose of performance monitoring is to ensure:

1. Performance is monitored against the information available (supporting evidence)
2. The MFMA requires the Accounting Officer to regularly monitor and report on performances
3. The Act stresses the need for regular monitoring reports to be submitted to NT, so serve as early warning
4. Performance against the budget and service delivery plans
5. Council is alerted and managers are taking appropriate remedial actions

It is important to understand the duties, roles and responsibilities of the different stakeholders and role-players in the various processes that together constitute the framework of the PMS. It is important that the accountabilities and relationships and priorities of the various stakeholders are set to ensure that there is a complete understanding of the participation, consultation and involvement of all stakeholders for maximum inputs into and success of the PMS.

Performance monitoring and reporting are very important. It ensures timeous identification of non-performance.

Performance monitoring is an ongoing process by which the Manager (Indicator Owner) accountable for a specific indicator and target, as set out in the SDBIP, continuously monitors current performance against the predetermined objectives (PDOs). The aim of the monitoring process is to take appropriate and immediate interim (or preliminary) action where the indication is that a target is not going to be achieved by the time that the formal process of performance measurement, analysis, reporting and review is due.

2.4 PERFORMANCE ANALYSIS

Performance analysis involves the process of making sense of measurements/indicators. It requires interpretation of the measurements as conducted in terms of the previous step to determine whether targets have been achieved and exceeded and to project whether future targets will be achieved or not.

Where targets have not been achieved, performance analysis requires that the reasons therefore should be examined and corrective action recommended.

Where targets have been achieved or exceeded, the key factors that resulted in such success, should be documented and shared, to ensure organisational learning.

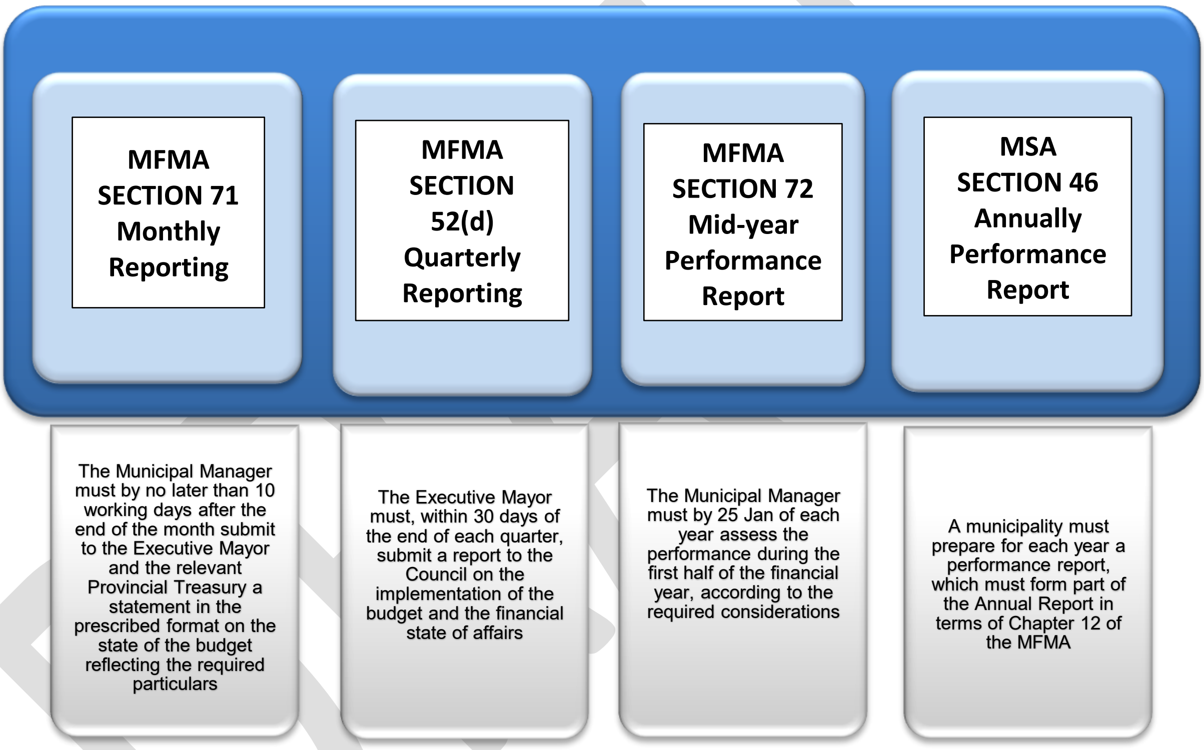
2.5 PERFORMANCE REPORTING

The purpose of performance reporting is to:

1. Monitor the financial position, performance and cash flows
2. Review ongoing progress towards achieving performance objectives
3. Early Warning System for budget overspending
4. Highlight performance shortcomings: Under expenditure
5. Integral part of ongoing management
6. Budget holders accountable through regular reporting
7. Integrated financial and performance management determine cost effectiveness

The executive management should also ensure that quality performance reports are submitted to the Mayoral Committee and that adequate response strategies are proposed in cases of poor performance.

Performance reporting is done according to the sections regulated by the MFMA:



Performance management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

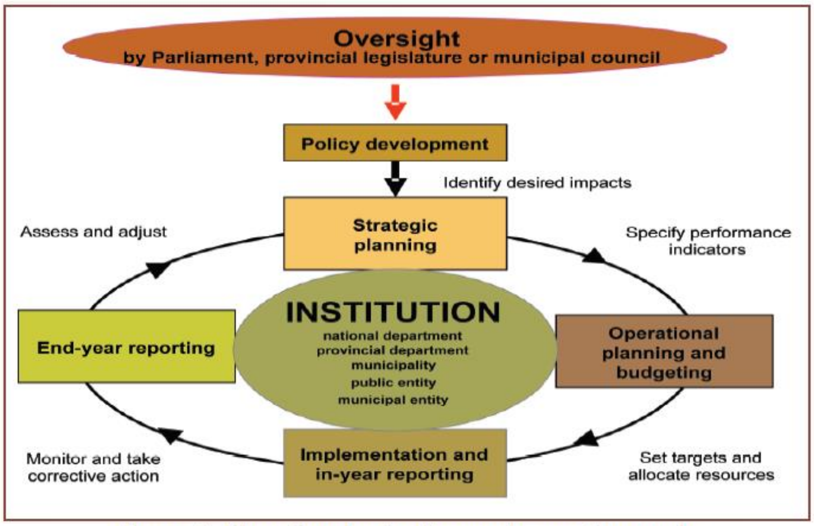


Figure 5 Planning, budgeting and reporting cycle

2.6 ANNUAL PERFORMANCE REPORTING AND REVIEW

On an annual basis a comprehensive report on the performance of the MLM also needs to be compiled.

The requirements for the compilation, consideration and review of such an annual report are set out in Chapter 12 of the MFMA. In summary it requires that:

1. All municipalities for each financial year compile an annual report;
2. The annual report be tabled within seven months after the end of the financial year (However, in terms of a National Treasury directive municipalities are required to approve the first draft of an annual report during August);
3. The annual report immediately after it has been tabled be made public and that the local community be invited to submit representations thereon;
4. The municipal Council consider the annual report within nine months after the end of the financial year and adopt an oversight report containing the council's comments on the annual report;
5. The oversight report as adopted be made public;
6. The annual report as tabled and the Council's oversight report be forwarded to the Auditor-General, the Provincial Treasury and the department responsible for local government in the Province; and
7. The annual report as tabled and the Council's oversight report are submitted to the Provincial legislature.

The oversight report to be adopted provides the opportunity for full Council to review the performance of the MLM. The requirement that the annual report once tabled and the oversight report be made public similarly provides the mechanism for the general public to review the performance of the MLM.

The Council may also resolve that annually a public campaign be embarked upon to involve the citizens of the MLM in the review of municipal performance over and above the legal requirements of the Municipal Systems Act and the MFMA. Such a campaign could involve all or any combination of the following methodologies:

- Various forms of media including radio, newspapers and billboards could be used to convey the Annual Report;
- The public may be invited to submit comments on the Annual Report via telephone, fax and e-mail;
- Public hearings could be held in a variety of locations to obtain input of the Annual Report;
- Making use of existing structures such as ward and/or development committees to disseminate the Annual Report and invite comments; and
- Hosting a number of public meetings and roadshows at which the Annual Report could be discussed and input invited.

3. ROLES & RESPONSIBILITIES

STAKEHOLDERS / ROLE-PLAYERS	ROLES AND RESPONSIBILITIES
1. Developing and sanctioning the performance management process	
Mayoral Committee Ratify and adopt the PMS Policy	
2. Developing measures / indicators	
Officials 1. Provide the IDP documentation and (when appropriate) the PMS documentation of the previous reporting period 2. Provide inputs into the process with reference to the available resources within their respective departments 3. Document the measures/indicators 4. Provide the schedule of measures/indicators to relevant stakeholders	
Councillors 1. Provide inputs into the process with reference to the needs and requirements of their constituents and the communities 2. Engage with the officials to ensure maximum utilisation of the resources taking into account the budgetary guidelines and possible limitations	
Local Community and Stakeholders Provide inputs into the process with reference to their specific needs and requirements	
3. Setting targets	
Officials 1. Provide inputs into the process with reference to the available resources within their respective departments 2. Document the targets 3. Provide and publicise the schedule of targets to the relevant stakeholders	
Councillors 1. Provide inputs into the process with reference to the needs and requirements of their constituents and the communities 2. Engage with the officials to ensure maximum utilisation of the resources taking into account the budgetary guidelines and possible limitations	
Local Community and Stakeholders Provide inputs into the process with reference to their specific needs and requirements	

4. Linking measures/indicators and targets to performance commitments of staff

Municipal Manager

1. Prepare performance agreements with agreed and approved measures/indicators and targets
2. Ensure that the measures/indicators and targets in the performance agreements of senior managers are linked with his/her agreement
3. Ensure that all senior managers performance agreements are published
4. Provide inputs into senior managers performance agreements
5. Ensure that the measures/indicators and targets of the departments and sub-ordinates are linked with the senior managers agreements

Mayoral Committee

Ratify and adopt the performance agreements

5. Monitoring and Evaluation

Executive Mayor

Monitor and evaluate (according to agreed schedule) the measures/indicators and targets of the Municipal Manager

Municipal Manager

1. Monitor and evaluate (according to the agreed schedule) the measures/indicators and targets of senior managers
2. Ensure that the results are documented and publicised to the relevant stakeholders

6. Information collection, processing and analysis

Councillors

1. Provide inputs into the process with reference to the needs and requirements of their constituents and the communities
2. Ensure with the council officials that all information is made available
3. Examen, scrutinise and critically analyse the measures/indicators, targets, outputs and outcomes

Officials

Collect, process and provide the relevant and appropriate information from their respective departments/Sections

Local community and Stakeholders

Provide inputs into the process with reference to their specific needs and requirements

7. Auditing of information

Performance Management Manager

1. Collect and process relevant and appropriate information from departments
2. Examen (Verify), scrutinise and critically analyse information from departments

Performance & Audit Committee

Examination, scrutinise and critically analyse information from departments

Auditor-General

1. Collect and process the relevant and appropriate information from the Municipality
2. Examination, scrutiny and critical analysis of information from the Municipality

8. Audit reporting

Internal Auditor

Provide an independent audit report to the Audit, Performance, Integrity & Risk Management Committee

Audit, Performance, Integrity & Risk Management Committee

Provide an independent audit report to the Municipal Manager and Mayoral Committee

9. Reporting

Municipal Manager

Provide approved, relevant and appropriate information and reports to National- and Provincial Government and the Auditor-General

10. Report to Community

Municipal Manager

Ensure that the results are documented and publicised to the relevant stakeholders

11. Review of performance management and setting of new measures/indicators and targets

Officials

1. Provide inputs into the process with reference to the available resources within their respective departments
2. Document the measures/indicators and targets
3. Provide and publicise the schedule of revised measures/indicators and targets to relevant stakeholders

Councillors

1. Provide inputs into the process with reference to the needs and requirements of their constituents and the communities
2. Engage with the officials to ensure maximum utilisation of the resources considering the budgetary guidelines and possible limitations in the light of the revised measures/indicators and targets

Local Community and Stakeholders

Provide inputs into the process with reference to their specific needs and requirements in the light of the revised measures/indicators and targets

4. PROCESS PLAN

Section 28 of the Municipal Systems Act, Act 32 of 2000, states that:

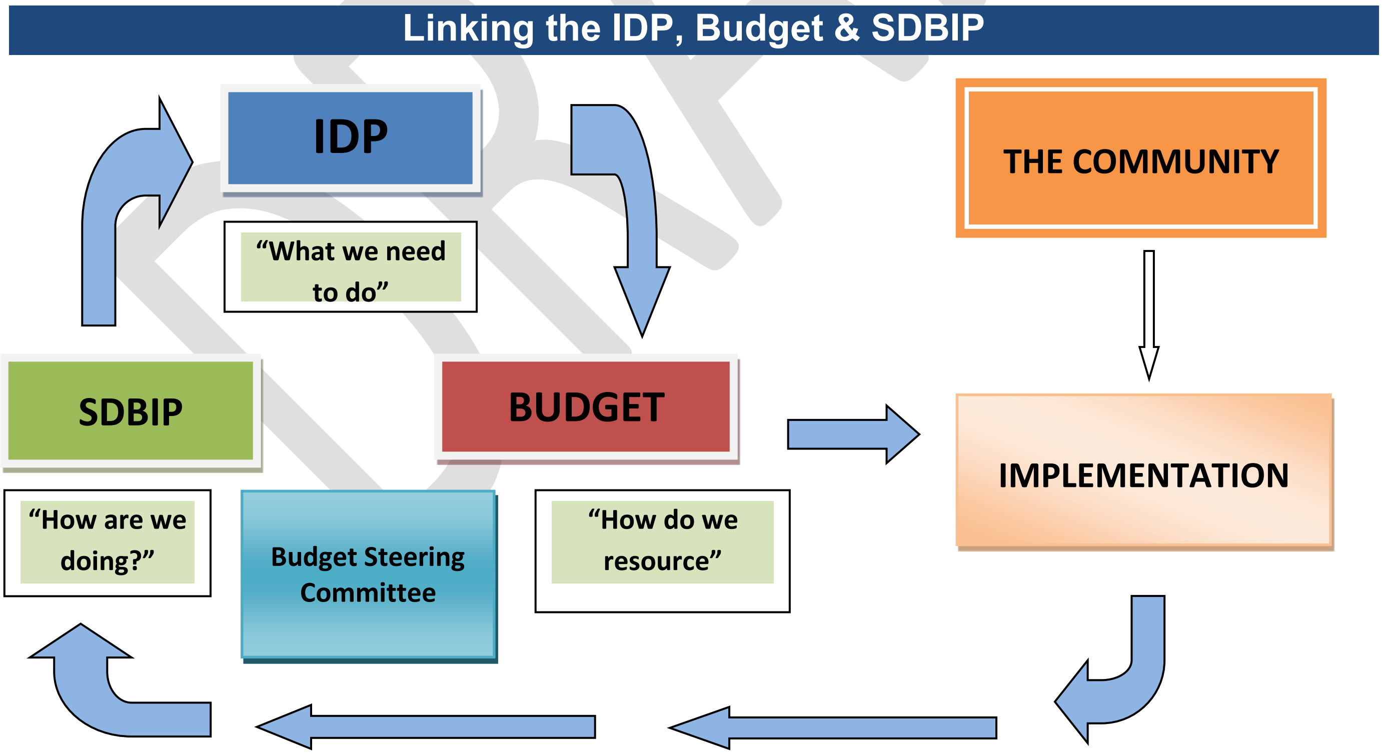
Each Municipal Council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its Integrated Development Plan.

The Process Plan will, amongst others, include the following:

- Institutional arrangements (internal and external role-players)
- Mechanisms and procedures for public participation
- The Integrated Development Plan (IDP) year planner
- Alignment of the IDP
- Conclusion

The complete process plan is contained in the IDP.

The full process is simplified in the following diagram:



5. FIVE NECESSARY COMPONENTS OF THE TOP-LAYER OF THE SDBIP

The next section (funding/budget) of the SDBIP must be read with the afore-mentioned requirements to be able to give effective implementation of the full process, linked to the Performance Management System.

5.1 Monthly projections of Revenue to be collected for each source;

5.2 Monthly projections of Expenditure for each Vote Operating Expenditure per Category;

5.3 Monthly projections for Revenue and Operating expenditure for each Vote;

5.4 Quarterly projections of service delivery targets and performance indicators for each Vote;

5.5 Ward Information for expenditure and service delivery.

5.1 MONTHLY PROJECTIONS OF REVENUE TO BE COLLECTED FOR EACH SOURCE

To be completed after approval of the Final Budget 2025 – 2026.

The following table is a summary of the 2026/2027 MTREF (classified by main revenue source):

Table 2: Summary of revenue classified by main revenue source

To be completed after approval of the Final Budget 2025 – 2026.

5.2 MONTHLY PROJECTIONS OF EXPENDITURE FOR EACH VOTE OPERATING EXPENDITURE PER CATEGORY

To be completed after approval of the Final Budget 2025 – 2026.

5.3 MONTHLY PROJECTIONS FOR REVENUE AND OPERATING EXPENDITURE FOR EACH VOTE

To be completed after approval of the Final Budget 2025 – 2026.

5.4 QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS FOR EACH VOTE

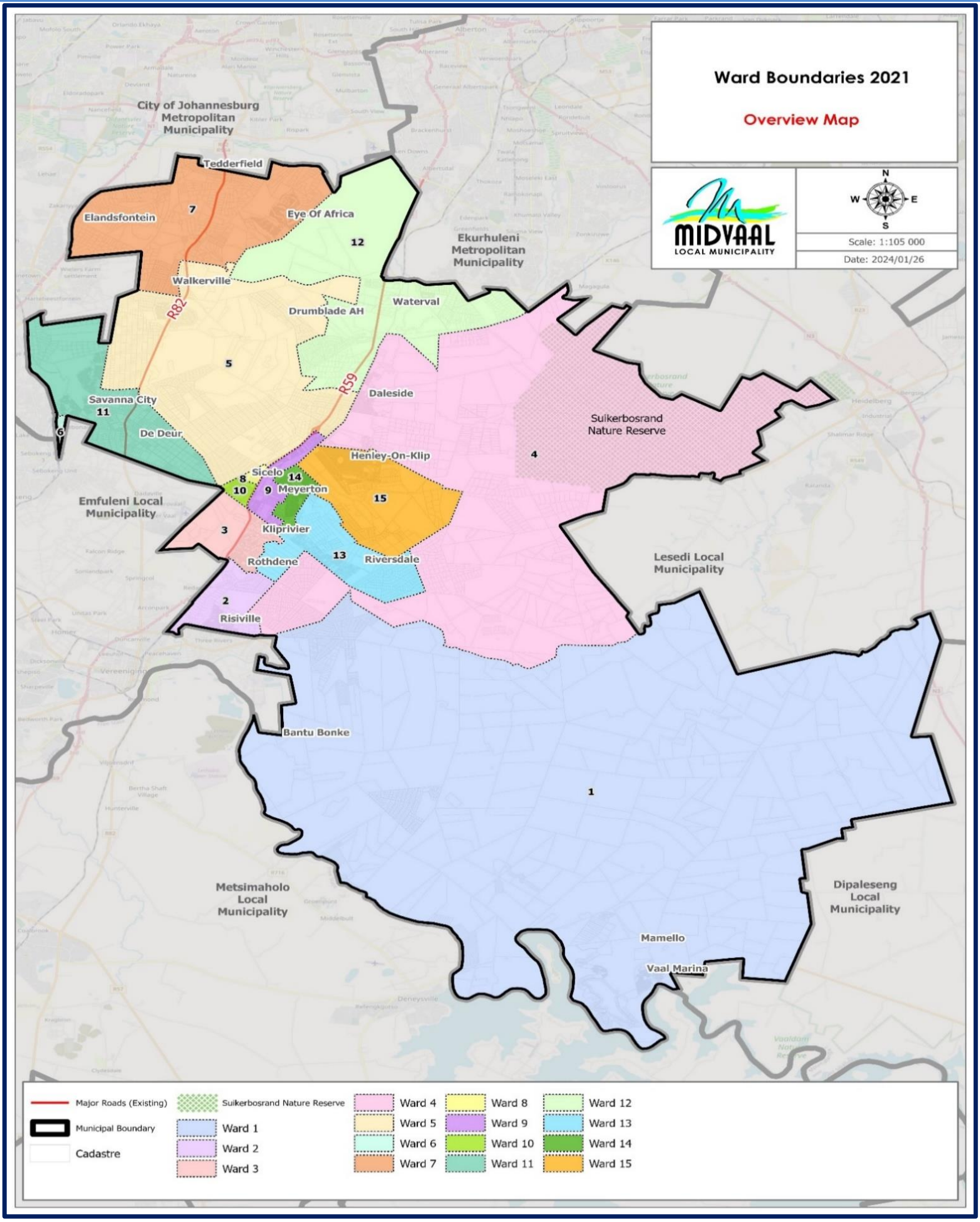
To be completed after approval of the Final Budget 2025 – 2026.

Refer to Section 9 for the quarterly projections of service delivery targets and performance indicators for each vote.

5.5 WARD INFORMATION FOR EXPENDITURE AND SERVICE DELIVERY

To be completed after approval of the Final Budget 2025 – 2026.

5.6 CAPITAL EXPENDITURE BREAKDOWN PER WARD



5.5.1 Capital Projects/Programme/Assets: Ward 1

NO	DEPT	VOTE NUMBER	WARD	VOTE DESCRIPTION	DRAFT BUDGET 2026/2027
1	COMM	05056473520GBH57ZZ01	1	SAVANNA CITY LIBRARY BOOKS (DAC) - NEW	2 000 000
2	COMM	05356473520GAH58ZZ01	1	BANTU BONKE LIBRARY BOOKS (DAC)	100 000
					2 100 000

5.5.2 Capital Projects/Programmes/Assets: Ward 9

NO	DEPT	VOTE NUMBER	WARD	VOTE DESCRIPTION	DRAFT BUDGET 2026/2027
1	COMM	05056460020GBJ67ZZ09	9	MEYERTON LIBRARY FURNITURE & EQUIPMENT (NEW)	500 000
2	COMM	05056470020GBH68ZZ09	9	ICT HARDWARE (COMPUTORS) - NEW	400 000
3	COMM	05056473520GAH62ZZ09	9	MEYERTON LIBRARY BOOKS (DAC)	250 000
4	COMM	05056473520GBH62ZZ09	9	MEYERTON LIBRARY BOOKS (DAC)	250 000
5	PSR	11056473520F5RBFZZ09	9	FOOTPATH	1 500 000
					2 900 000

5.5.3 Capital Projects/Programmes/Assets: Ward 11

NO	DEPT	VOTE NUMBER	WARD	VOTE DESCRIPTION	DRAFT BUDGET 2026/2027
1	COMM	08156456020F5K06ZZ11	11	MACHINERY AND EQUIPMENT (NEW)	300 000
					300 000

5.5.4 Capital Projects/Programmes/Assets: Ward 15

NO	DEPT	VOTE NUMBER	WARD	VOTE DESCRIPTION	DRAFT BUDGET 2026/2027
1	PSR	11056421420F4RACZZ15	15	TRAILER FOR WALK BEHIND ROLLERS	300 000
					300 000

5.5.5 Capital Projects/Programmes/Assets: Head Office (HO)

NO	DEPT	VOTE NUMBER	WARD	VOTE DESCRIPTION	DRAFT BUDGET 2026/2027
1	CORP	01456600420F4RCEZZHO	HO	MAYORAL VEHICLE	850 000
2	CORP	01106460020F5H40ZZHO	HO	OFFICE FURNITURE	400 000
3	CORP	01256460020F5C11ZZHO	HO	AIR CONDITIONERS	100 000
4	CORP	01356470020F5H27ZZHO	HO	NETWORKS & COMPUTER RELATED HARDWARE	2 500 000
5	CORP	01356470020F5K89ZZHO	HO	LAPTOPS & DESKTOPS (MOBILE DEV REFURBISHMENT)	1 500 000
6	COMM	05406460020F5RABZZHO	HO	AIR CONDITIONERS	25 000
7	COMM	08056473520F5RAUZZHO	HO	EQUIPMENT	100 000
8	ENG	100564200420F5RATZZHO	HO	6000 L VACUUM TRUCK	2 000 000
					7 475 000

5.5.6 Capital Projects/Programmes/Assets: Whole Municipality (WM)

NO	DEPT	VOTE NUMBER	WARD	VOTE DESCRIPTION	DRAFT BUDGET 2026/2027
1	COMM	05056473520GBR77ZZWM	WM	RENEWABLE ENERGY FOR LIBRARIES	1 000 000
2	PSR	07106460020F5H29ZZWM	WM	REPLACEMENT OF CCTV CAMERAS	1 500 000
3	PSR	07106460020F5H41ZZWM	WM	RADIOS AND REPEATER	350 000
4	PSR	07106460020F5H44ZZWM	WM	CCTV CAMERAS (NEW)	500 000
5	PSR	07106456420F5R96ZZWM	WM	FIRE EQUIPMENT (NEW)	200 000
6	COMM	08056456020F5H08ZZWM	WM	CHAINSAWS	100 000
7	COMM	08056456020F5H47ZZWM	WM	BRUSH CUTTERS	100 000
8	COMM	08056456020F5K06ZZWM	WM	MACHINERY AND EQUIPMENT (NEW)	500 000
9	COMM	08056456020F5K95ZZWM	WM	SELF PROPELLED LAWN MOWER	300 000
10	ENG	10056446420F5R84ZZWM	WM	PUMPSTATION REFURBISHMENT AND UPGRADE	2 000 000
11	ENG	10056449420FQK68ZZWM	WM	SEWER CONNECTIONS (NEW)	2 000 000
12	ENG	10056456420F5K05ZZWM	WM	EQUIPMENT & TOOLS	500 000
13	ENG	10056600420F4RAFZZWM	WM	1 X SINGLE CAB LDV	600 000
14	ENG	10106600420F4RAMZZWM	WM	BUS TRUCK	1 000 000
15	ENG	10106449420FPD13ZZWM	WM	PUMPSTATION REFURBISHMENT AND UPGRADE - WWTW	2 600 000
16	PSR	11056456020F5H14ZZWM	WM	ROLLER COMPACTOR	800 000
17	PSR	11056456020F5K50ZZWM	WM	EQUIPMENT	250 000
18	PSR	11056472420FPL54ZZWM	WM	ROAD REHABILITATION	8 500 000
19	PSR	07106420420GRRCKZZWM	WM	RAPID RESPONSE VEHICLE	1 000 000
20	ENG	12056444420FNJ45ZZWM	WM	REFURBISHMENT/REPLACEMENT - SUPPLY VALVES	1 000 000

NO	DEPT	VOTE NUMBER	WARD	VOTE DESCRIPTION	DRAFT BUDGET 2026/2027
1	COMM	05056473520GBR77ZZWM	WM	RENEWABLE ENERGY FOR LIBRARIES	1 000 000
2	PSR	07106460020F5H29ZZWM	WM	REPLACEMENT OF CCTV CAMERAS	1 500 000
3	PSR	07106460020F5H41ZZWM	WM	RADIOS AND REPEATER	350 000
4	PSR	07106460020F5H44ZZWM	WM	CCTV CAMERAS (NEW)	500 000
5	PSR	07106456420F5R96ZZWM	WM	FIRE EQUIPMENT (NEW)	200 000
6	COMM	08056456020F5H08ZZWM	WM	CHAINSAWS	100 000
21	ENG	12056446020F5L53ZZWM	WM	JOJO TANKS	300 000
22	ENG	12056456020F5RCFZZWM	WM	TOOL AND EQUIPMENT (WATER DEMAND)	1 000 000
23	ENG	12056456020F5RCGZZWM	WM	FIRE HYDRANTS	500 000
24	ENG	13056420420F4K30ZZWM	WM	LAND CRUISERS	950 000
25	ENG	13056430020FQH78ZZWM	WM	ELECTRICITY METERING	500 000
26	ENG	13056430020FQH80ZZWM	WM	NEW CONNECTIONS	500 000
27	ENG	13056456420F5K05ZZWM	WM	EQUIPMENT & TOOLS	700 000
28	ENG	13056434020F5RASZZWM	WM	NETWORK STRENGHTENING	5 000 000
29	COMM	14056421420F4L66ZZWM	WM	HORSE FOR LOWBED	2 600 000
30	COMM	14056450020F5K92ZZWM	WM	ADDITIONAL LANDFILL SITE	10 345 000
31	COMM	17056420420F4K12ZZWM	WM	REFUSE COLLECTION TRUCKS	6 500 000
32	COMM	17056420420F4K14ZZWM	WM	LDV (2)	2 000 000
33	COMM	17056420420F4J07ZZWM	WM	SKIP TRUCK	3 000 000
34	COMM	17056600420F4L35ZZWM	WM	ROLL-ON TRUCK	3 500 000
					41 045 000

6. COUNCIL'S VISION & MISSION

Midvaal Local Municipality prides itself on being a stable institution able to provide services to its residents efficiently while improving their socio-economic conditions. The municipal Vision for the 2022 – 2027 IDP is:

"Achieve excellence in service delivery"

To achieve this Vision Midvaal strives to:

1. **Enhance service delivery through innovative technologies**
2. **Enable a safe, healthy community and environment**
3. **Promote local economic development and tourism**
4. **Adopt clean, renewable energy**
5. **Build strong partnerships**
6. **Be a people centred, compassionate institution**

7. MIDVAAL'S APPROVED KEY PERFORMANCE AREAS (KPAs)

The Midvaal Performance Framework is composed of Key Performance Areas (KPAs) which are the areas of focus required for the Municipality to achieve its strategic objectives and are aligned with the Promises made as part of the political vision.

Midvaal has developed eight KPAs, the eight KPAs have been closely aligned to governmental and political objectives with the detailed association provided.

The KPAs have been further broken down into focus areas for implementation referred to as Key Focus Areas (KFAs). The focus areas segment the KPA into its constituent opportunities and are supported by Key Performance Indicators (KPIs), which are in turn achieved through project implementation.

KPA 1 **Good Governance**
To promote increased participation and improved communication with all key internal and external stakeholders

KPA 2 **Safe & Healthy Environments**
To create a sustainable environment safe from harm

KPA 3 **Community Development**
To create an environment focused on uplifting the youth, the poor and the most vulnerable

KPA 4 **Institutional Transformation**
To transform and align the people, processes and systems of the municipality to achieve its objectives

KPA 5 **Financial Sustainability**
To improve the financial sustainability and capacity of the municipality, whilst adhering to statutory requirements

KPA 6 **Infrastructure & Sustainable Living Environments**
To ensure efficient infrastructure and energy supply that will improve the quality of life of the community

KPA 7 **Communication & Customer Care**
To deliver inclusive and excellent services to the community

KPA 8 **Economic Growth & Spatial Transformation**
To facilitate sustainable economic empowerment for all communities within Midvaal and through the development of partnerships and innovation

8. APPROVAL OF SERVICE DELIVERY & PERFORMANCE TARGETS

These targets and indicators must be:

1. **Approved in the budget as an annual indicator with projections for at least two outer years based on the strategic priorities:**

   "*The budget resolution must approve measurable performance objectives for each vote (and for key sub-functions as may be prescribed) including service delivery targets and other performance indicators so that council can be judged on service delivery as well as revenue and expenditure"*

2. **Split into quarterly projections for the forthcoming budget in the SDBIP:**

   "The SDBIP would then break the annual targets and indicators into quarterly projections to assist with implementation. Quarterly reviews would compare targets with actual and revise future targets as necessary"

3. **Contained in Annual Performance Agreements of the Municipal Manager and Senior Managers:**

   "The quarterly projections in the SDBIP must be consistent with the annual performance agreements of the Municipal Manager and Senior Managers so that they can be held accountable for performance in line with the SDBIP, Budget & IDP"

4. **Reported on for in-year reporting (quarterly and mid-year) and the annual report:**

   "The Annual Report must include an assessment by the Accounting Officer of performance against the measurable performance objectives approved in the budget and contained in the SDBIP and annual performance agreements including service delivery targets and other performance indicators."

In terms of Section 54(1) of the Municipal Finance Management Act, Act 56 of 2003

(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of Section 71 or 72, the mayor must –

(a) consider the statement or report

(b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan

(c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;

(d) issue any appropriate instructions to the accounting officer to ensure –

(i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and

(ii) that spending of funds and revenue collection proceed in accordance with the budget;

The Draft Final Medium-Term Revenue & Expenditure Framework (MTREF), required by Section 24 of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 was approved by Council per Resolution ? dated ?.

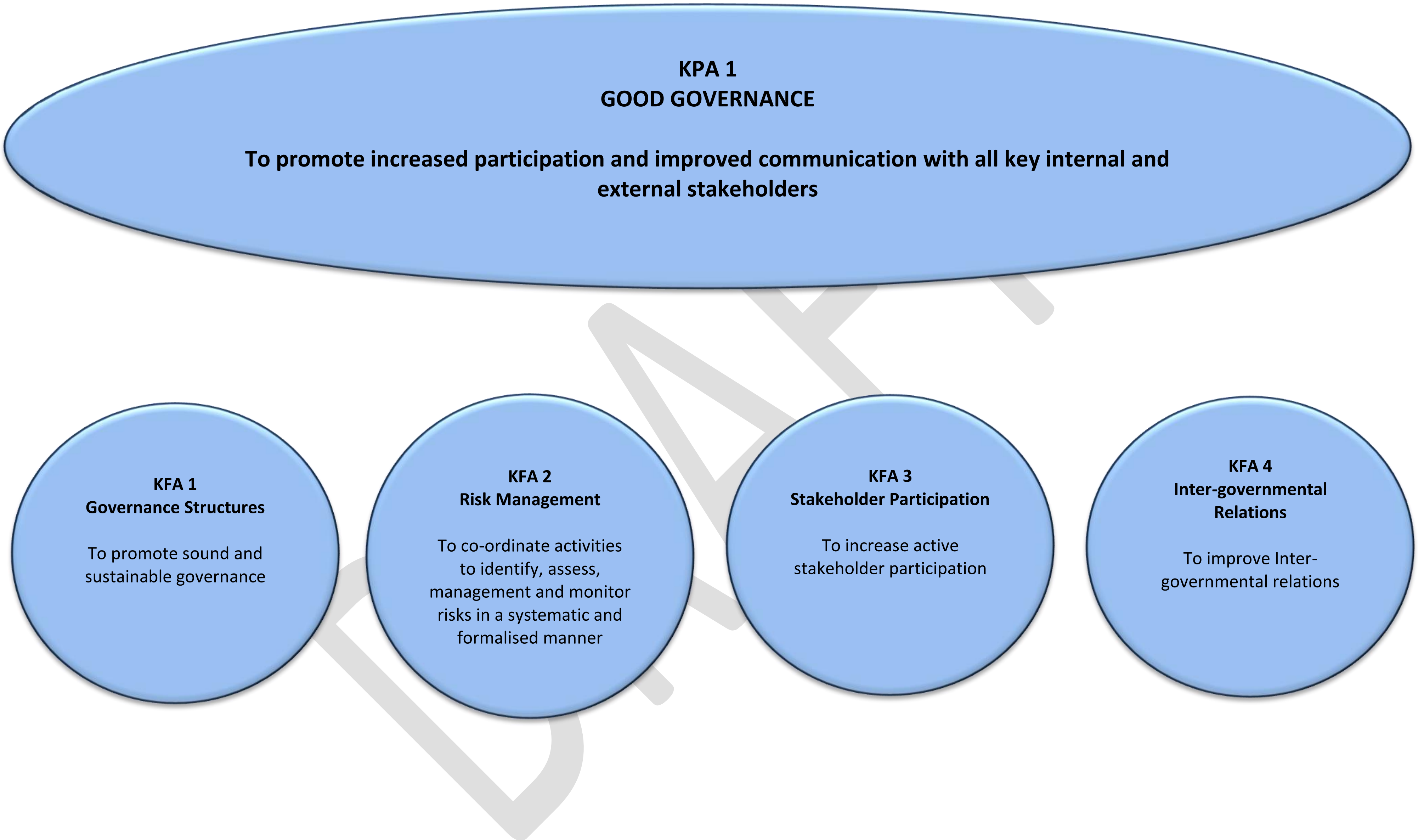
The Draft Service Delivery & Budget Implementation Plan (Annexure to the Adjustments Budget), according to Section 69(3)(a) of the MFMA is therefore submitted to Council for consideration.

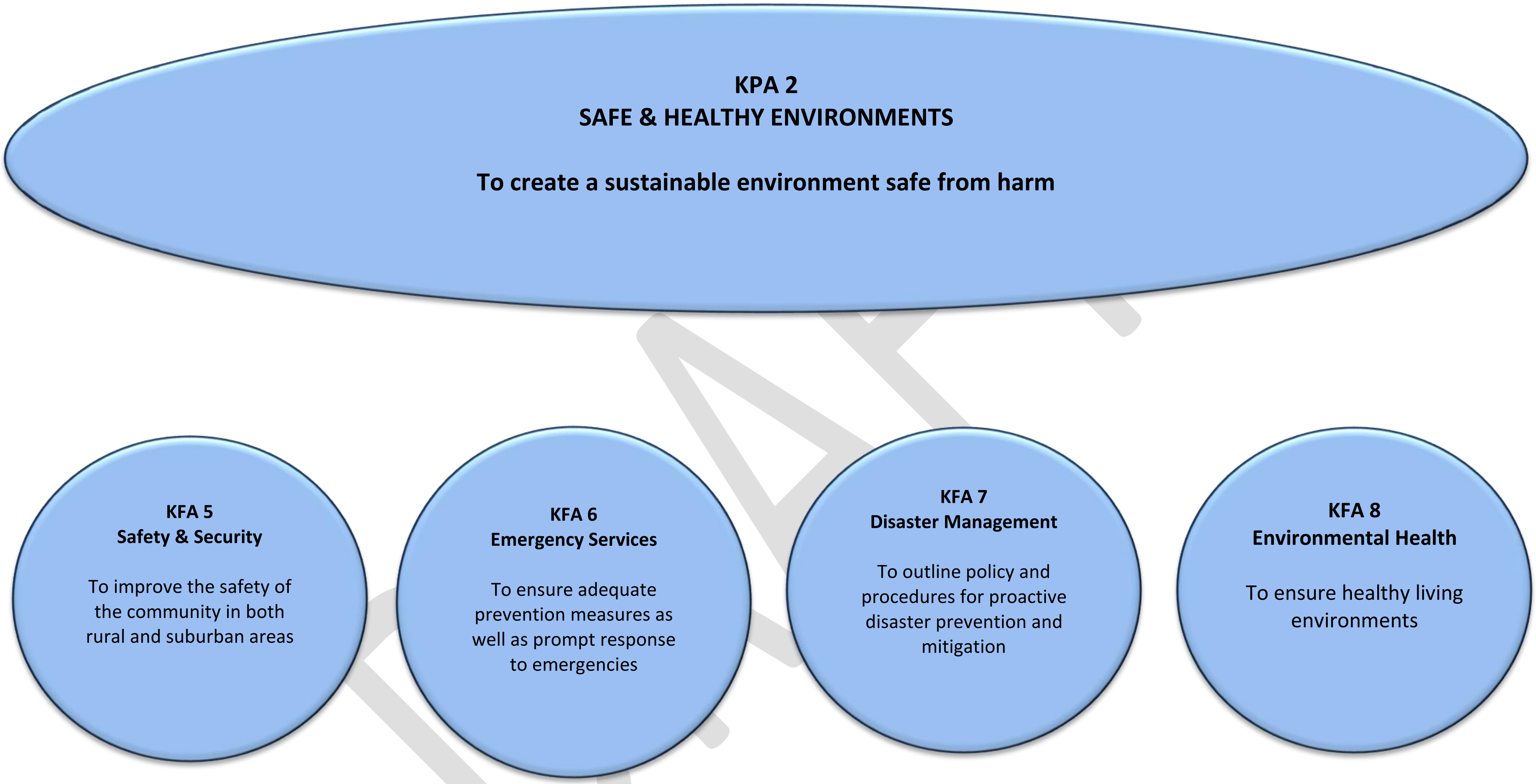
9. KEY PERFORMANCE AREAS (KPAs) / KEY FOCUS AREAS (KFAs)
(Measurable Performance Objectives)

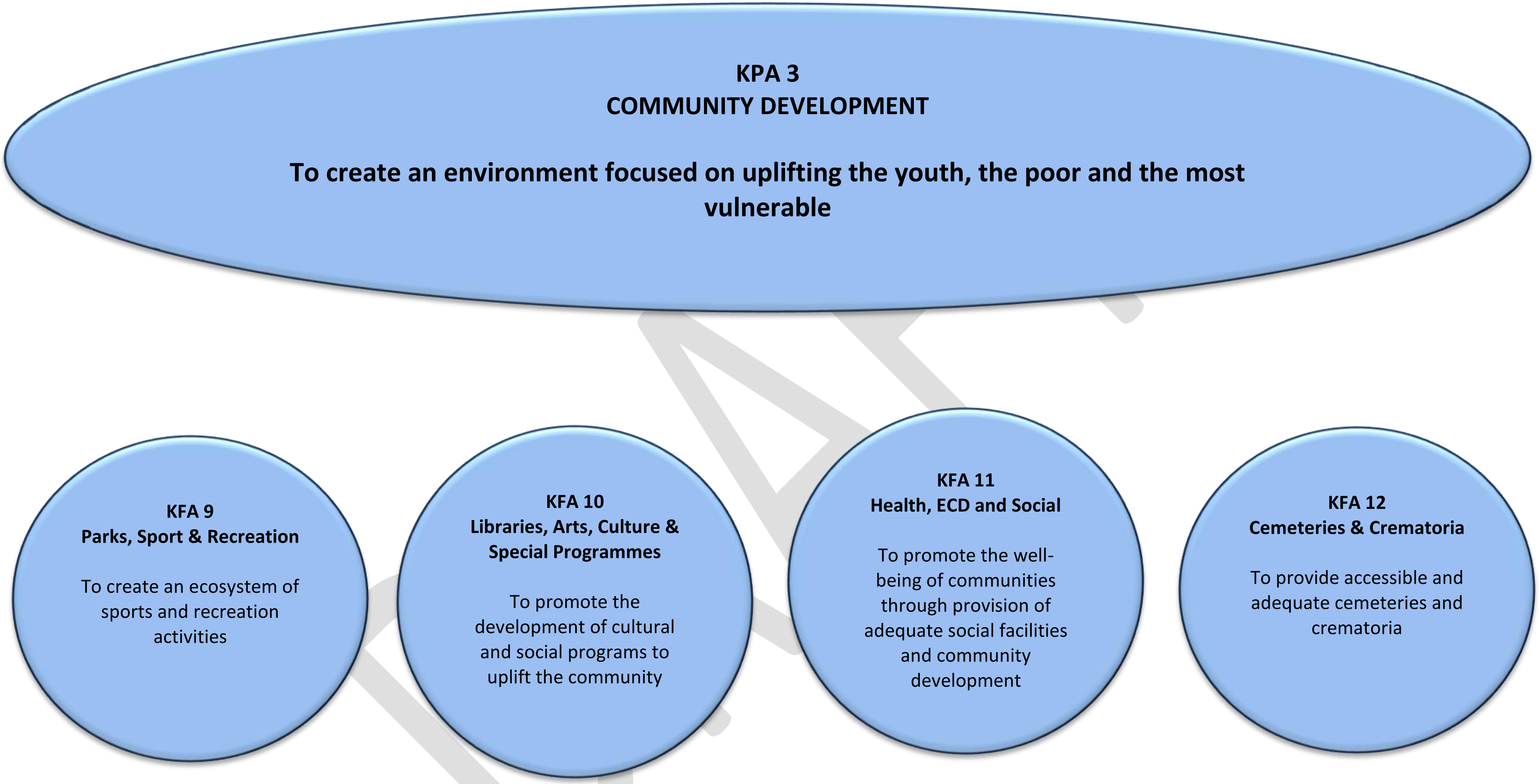
As earlier referred to, the Key Performance Areas (KPAs) have been broken down into focus areas for implementation referred to as Key Focus Areas (KFAs). The focus areas segment the KPA into its constituent opportunities and are supported by Key Performance Indicators (KPIs), which are in turn achieved through project implementation.

KPA 1 **Good Governance**	**KPA 2** **Safe & Healthy Environments**	**KPA 3** **Community Development**	**KPA 4** **Institutional Development**	**KPA 5** **Financial Stability**	**KPA 6** **Infrastructure & Sustainable Living Environments**	**KPA 7** **Communications & Customer Care**	**KPA 8** **Economic Growth & Spatial Transformation**
KFA 1 Governance Structures	**KFA 5** Safety & Security	**KFA 9** Parks, Sports & Recreation	**KFA 13** Human Resources & Skills Development	**KFA 17** Financial Management	**KFA 21** Electricity, Energy Efficiency & Renewable Energy	**KFA 27** Communications & Marketing	**KFA 29** Municipal Planning & Built Environment
KFA 2 Risk Management	**KFA 6** Emergency Services	**KFA 10** Libraries, Arts, Culture & Special Programmes	**KFA 14** Monitoring & Evaluation & Performance Management	**KFA 18** Revenue Management	**KFA 22** Roads & Stormwater Infrastructure	**KFA 28** Customer Relations	**KFA 30** Spatial Planning & Investment
KFA 3 Stakeholder Participation	**KFA 7** Disaster Management	**KFA 11** Health, Early Childhood Development & Social	**KFA 15** Information Technology	**KFA 19** Supply Chain Management	**KFA 23** Water & Sanitation Infrastructure		**KFA 31** Local Economic Development
KFA 4 Inter-governmental Relations	**KFA 8** Environmental Health	**KFA 12** Cemeteries & Crematoria	**KFA 16** Policies, Processes & Procedures	**KFA 20** Assets, Equipment & Fleet Management	**KFA 24** Solid Waste Management		
					KFA 25 Project Management & Public Facilities		
					KFA 26 Climate Change Adaptation & Mitigation		

The cascading of performance from KPA through to KPI, ensures that all projects contribute in some way to the achievement of a Midvaal Local Municipality Strategic Objective and in turn District, Provincial and National objectives.


KPA 1
GOOD GOVERNANCE
To promote increased participation and improved communication with all key internal and external stakeholders
KFA 1
Governance Structures
To promote sound and sustainable governance
KFA 2
Risk Management
To co-ordinate activities to identify, assess, management and monitor risks in a systematic and formalised manner
KFA 3
Stakeholder Participation
To increase active stakeholder participation
KFA 4
Inter-governmental Relations
To improve Inter-governmental relations


KPA 2
SAFE & HEALTHY ENVIRONMENTS
To create a sustainable environment safe from harm
KFA 5
Safety & Security
To improve the safety of the community in both rural and suburban areas
KFA 6
Emergency Services
To ensure adequate prevention measures as well as prompt response to emergencies
KFA 7
Disaster Management
To outline policy and procedures for proactive disaster prevention and mitigation
KFA 8
Environmental Health
To ensure healthy living environments


KPA 3
COMMUNITY DEVELOPMENT
To create an environment focused on uplifting the youth, the poor and the most vulnerable
KFA 9
Parks, Sport & Recreation
To create an ecosystem of sports and recreation activities
KFA 10
Libraries, Arts, Culture & Special Programmes
To promote the development of cultural and social programs to uplift the community
KFA 11
Health, ECD and Social
To promote the well-being of communities through provision of adequate social facilities and community development
KFA 12
Cemeteries & Crematoria
To provide accessible and adequate cemeteries and crematoria

KPA 4
INSTITUTIONAL TRANSFORMATION

To transform and align the people, processes and systems of the municipality to achieve its objectives

KFA 13
Human Resources & Skills Development

To ensure adequate internal capacity and capability to deliver on the municipality's objectives

KFA 14
Monitoring & Evaluation & Performance Management

To develop and implement an effective and efficient performance management

KFA 15
Information Technology

To enhance systems and technology to enable the municipality to deliver excellent customer experience

KFA 16
Policies, Processes and Procedures

To write and review processes and procedures to ensure the objectives of the municipality are achieved

KPA 5
FINANCIAL STABILITY

To improve the financial sustainability and capacity of the municipality, whilst adhering to statutory requirements

KFA 17
Financial Management

To manage the finances of the municipality in a manner that will enhance its financial viability and maintain sustainability

KFA 18
Revenue Management

To protect and enhance the revenue position to enable the objectives of the municipality

KFA 19
Supply Chain Management

To develop and maintain and effective supply chain which uplifts local business and the youth

KFA 20
Assets, Equipment & Fleet Management

To adequately maintain the assets of the municipality

KPA 6

INFRASTRUCTURE & SUSTAINABLE LIVING ENVIRONMENTS

To ensure efficient infrastructure and energy supply that will improve the quality of life of the community

KFA 21
Electricity, Energy Efficiency & Renewable Energy

To plan, construct and maintain electricity networks and to improve energy efficiency. To provide sustainable, reliable and affordable electricity to all residents

KFA 22
Roads & Stormwater Infrastructure

To plan, construct and maintain roads and stormwater infrastructure

KFA 23
Water & Sanitation Infrastructure

To plan, construct and maintain water and sanitation infrastructure. To provide sustainable, reliable and affordable water and sanitation services to all residents

KFA 24
Solid Waste Management

To provide sustainable, reliable and affordable waste disposal services to all residents. To plan, construct and maintain landfill sites and transfer stations

KFA 25
Project Management & Public Facilities

To plan, construct and maintain municipal and public facilities

KFA 26
Climate Change Adaptation and Mitigation

To provide a framework for the municipal response to climate change mitigation and adaptation

KPA 7
COMMUNICATION & CUSTOMER CARE

To deliver inclusive and excellent services to the community

KFA 27
Communication & Marketing

To improve internal and external communication to enhance the perception of the municipality

KFA 28
Customer Relations

To provide a user-friendly platform for citizens to engage with the municipality

KPA 8
ECONOMIC GROWTH & SPATIAL TRANSFORMATION

To facilitate sustainable economic empowerment for all communities within MLM and through the development of partnerships and innovation

KFA 29
Municipal Planning & Built Environment

To improve land use and building developments in line with legislation and policy

KFA 30
Spatial Planning and Investment

To develop an effective spatial framework to promote development in the municipality, focused on enabling and aligning development objectives

KFA 31
Local Economic Development

To facilitate and promote local economic growth development objectives

10. COUNCIL RESOLUTION

11. APPROVAL

APPROVAL OF THE SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

2026/2027

Section 15(3)(b) – Municipal Budget & Reporting Regulations, 2009
Publication and Submission of Annual Budgets for Consultation

Section 69(3)(a) of the Municipal Finance Management Act, Act 56 of 2003

The above-mentioned legislation stipulates per Section 69(3)(a) that:

"the Accounting Officer must no later than 14 days, after the approval of an annual budget submit to the mayor – a draft service delivery & budget implementation plan for the budget year;"

Council, at its meeting held on ? per item ?, approved the Medium-Term Revenue & Expenditure Framework (MTREF), as required by Section 16 of the Local Government: Municipal Finance Management Act, Act 56 of 2003.

To give effect to the above-mentioned legislation, the Draft Service Delivery & Budget Implementation Plan 2026/2027 and the Draft Annual Performance Agreements were submitted to the Executive Mayor for consideration and approval on ?.

Read with Section 69(3)(a) of the Local Government: Municipal Finance Management Act, Act 56 of 2003, the Draft Service Delivery & Budget Implementation Plan (SDBIP) is herewith submitted to the Executive Mayor for approval.

Approved for submission to the Executive Mayor.

____
MR. P. MAGODI
MUNICIPAL MANAGER

DATE:

Approved	☐	**NOT APPROVED**	☐
__________________________ **ALDERMAN P.J. TEIXEIRA** **EXECUTIVE MAYOR**		**DATE:**	

RESPONSIBLE DEPARTMENT	KPI	KPA	KEY PERFORMANCE AREA (KPA) DESCRIPTION	STRATEGIC OBJECTIVE	KFA	KEY FOCUS AREA (KFA) DESCRIPTION	PREDETERMINED OBJECTIVE	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTINGS	PERFORMANCE MATRIX	5-YEAR TARGET 2022 - 2027	2022 - 2027										DRAFT SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027			
														YEAR 1		YEAR 2		YEAR 3		YEAR 4		YEAR 5		1 JULY 2026 - 30 JUNE 2027			
														2022/2023		2023/2024		2024/2025		2025/2026		2026/2027		Q1	Q2	Q3	Q4
														TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL	TARGET	ACTUAL	TARGET	TARGET	TARGET	TARGET
MM	KPI 001	KPA 1	Good Governance	To promote increased participation and improved communication with all key internal and external stakeholders	KFA 02	Risk Management	To co-ordinate activities to identify, assess, manage and monitor risks in a systematic and formalised manner	Number of quarterly Strategic & Operational Risk Register Reports submitted to Council	Quarterly reports submitted to Council with an analysis from the Chief Risk Officer and progress made on actions implemented to mitigate risks, by the last day of the month after the end of the quarter (Council Resolution)	To ensure compliance with Section 62 of the MFMA in terms of risk management and related matters		3 = Quarterly Organisational progress reports completed and submitted within 30 days after the end of the quarter into the Reporting Cycle	20	4	4	4	4	4	3	4				1	1	1	1
FIN	New	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 17	Financial Management	To manage the finances of the municipality in a manner that will enhance its financial viability and maintain sustainability	Percentage reduction in Unauthorised, Irregular, Fruitless & Wasteful Expenditure (UIFW Exp) for the 2026/2027-financial year	75% reduction in UIFW Expenditure as per the Annual Financial Statements 2025/2026-financial year	To reduce the UIFW Expenditure with at least 75% with the institutionalisation of the Reduction Strategy		?	75%	-	-	-	-	-	-	75%				-	-	-	75%
DP	KPI 002	KPA 8	Economic Growth & Spatial Transformation	To facilitate sustainable economic empowerment for all communities within MLM and through the development of partnerships and innovation	KFA 29	Municipal Planning & Built Environment	To improve land use and building developments in line with legislation and policy	Maintain average of 30 working days turn-around time to consider building plan applications quarterly	Maintain register to comply with average of 30 working days turn-around time to consider Building Plan Applications in the predetermined reporting format: (1) Number of building plans received versus considered (2) Number of building plans rejected (3) R-Value of building plans received (4) Reflection of square metres (5) Number of building plans rejected (2) Narrative Report submitted to the Executive Director by the 10th working day monthly	To monitor and improve the turn-around times for building plan applications to ensure faster development on the ground, benefit the economy and to accelerate local economic development according to the National Building Regulations and Building Standards Act, 1977		3 = Average of 16 - 30 working days maintained per quarter 4 = Average of 8 - 15 working days maintained per quarter 5 = Average of less than 7 working days maintained per quarter	100%	100%	100%	100%	100%	30	8	30				30	30	30	30
DP	KPI 003	KPA 8	Economic Growth & Spatial Transformation	To facilitate sustainable economic empowerment for all communities within MLM and through the development of partnerships and innovation	KFA 29	Municipal Planning & Built Environment	To improve land use and building developments in line with legislation and policy	Average turn-around time maintained to consider land use applications quarterly	Compliance to average of 8 months turn-around time to consider applications submitted in terms of the Spatial Planning & Land Use Management Act, Act 16 of 2013 (SPLUMA) (1) Date of Legally Compliant Application received versus Date Considered	To monitor and to improve the turn-around times for land use applications in order to ensure faster development and to benefit the economy. Also to ensure new income revenue generation. SPLUMA dictates a turn-around time of 16 months, however MLM adopted a 8 month-turn-around time		3 = 1 - 20 applications considered in 8 months per quarter 4 = 1 - 20 applications considered in >7 but <8 months per quarter 5 = 1 - 20 & >20 applications considered in <7 months per quarter	Within 8 months	Within 6 months	5.07 months	Within 8 months	Within 6.25 months	Within 8 months	4.32	Within 8 months				Within 8 months	Within 8 months	Within 8 months	Within 8 months
ENG	KPI 004.[illegible]	KPA 8	Economic Growth & Spatial Transformation	To facilitate sustainable economic empowerment for all communities within MLM and through the development of partnerships and innovation	KFA 29	Municipal Planning & Built Environment	To improve land use and building developments in line with legislation and policy	Average percentage turn-around time to consider land use applications within 15 working days maintained monthly	Maintain Land Use Applications Register in predefined format to reflect compliance with the average of 15 working days turn-around time to consider land use applications: Date of Application received versus date considered (Average according to number of applications received calculated)	To monitor and improve the turn-around times for land use applications in order to ensure faster development and to benefit the economy. Also to ensure new income revenue generation in terms of the National Building Regulations and Building Standards Act, 1977		3 = 90% 4 = 90.01% - 92.99% 5 = 93% and above	100%	-	-	New	New	90%	72%	90%				75%	80%	85%	90%
ENG	KPI 004.[illegible]	KPA 8	Economic Growth & Spatial Transformation	To facilitate sustainable economic empowerment for all communities within MLM and through the development of partnerships and innovation	KFA 29	Municipal Planning & Built Environment	To improve land use and building developments in line with legislation and policy	Average percentage turn-around time to consider building plan applications within 15 working days maintained monthly	Maintain Building Plan Applications Register in predefined format to reflect compliance with the average of 15 working days turn-around time to consider building plan applications: Date of Application received versus date considered (Average according to number of applications received calculated)	To monitor and improve the turn-around times for land use applications in order to ensure faster development and to benefit the economy. Also to ensure new income revenue generation in terms of the National Building Regulations and Building Standards Act, 1977		3 = 90% 4 = 90.01% - 92.99% 5 = 93% and above	100%	-	-	New	New	90%	72%	90%				75%	80%	85%	90%
DP	KPI 005	KPA 8	Economic Growth & Spatial Transformation	To facilitate sustainable economic empowerment for all communities within MLM and through the development of partnerships and innovation	KFA 31	Local Economic Development	To facilitate and promote local economic growth	(NKPI - 4) - Number jobs created through municipality's local economic development initiatives including capital projects	(1.) Report (EPWP and any other jobs created, excluding CWP for the 2025/2026-FY submitted into reporting cycle by 20 Aug 2026 for consideration by the Mayoral Committee (2.) Proof of submission into reporting cycle by 20 Aug 2026 (Job created = 1 day's full work)	To ensure Midvaal Local Municipality's Vision of growing the economy and creating jobs be realised, focusing on Local Economic Development (LED)		3 = 1 500 - 2 000 4 = 2 000 5 = >2 001	6 600	1 200	2 959	1 500	3 044	1500	3 433	1500				1500	-	-	-
ENG	KPI 006	KPA 6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA 25	Project Management & Public Facilities	To plan, construct and maintain municipal and public facilities	Construction of Lakeside Multi-purpose Sports Hall	Completion Certificate (Phase 4) signed off by the Head of the Department by 30 Jun 2026	MLM appointed Vunani Investment CC to complete the construction at the Lakeside Multi-purpose Sports Hall		3 = Completed end Jun 2026 within budget (Contractual agreement completion) 4 = Completed before end of May 2026 within budget 5 = Completed before end of Apr 2026 within budget	1	1	0	1	1	1	1	1				-	-	-	1
FIN	KPI 007	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 17	Financial Management	To manage the finances of the municipality in a manner that will enhance its financial viability and maintain sustainability	(NKPI - 7c) - Annual Cost Coverage	Available cash + investments / Monthly fixed operating expenditure (cash expenditure)	This ratio indicates the Municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investments, without collecting any additional revenue. The target is one month, meaning that the Municipality must have at least cash equalling one month's		3 = 2.50 months 4 = 3 - 4 months 5 = more than 4	2.50	2.5	5.14	2.50	4.31	2.50	3.83	2.50				2.50	2.50	2.50	2.50
FIN	KPI 008	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 17	Financial Management	To manage the finances of the municipality in a manner that will enhance its financial viability and maintain sustainability	Annual Liquidity Ratio	Current Assets: Current Liabilities (as per the Statement of Financial Position) annually reported	The ratio is used to assess the Municipality's ability to pay back its short-term liabilities (debt and payables) with its short-term assets (cash, inventory and receivables). The target 1.5 : 1 means, that the Municipality must have at least current assets equalling the current liabilities		3 = 1.5 : 1 4 = 1.6 : 1 - 3 : 1 5 = 3.1 : 1 - 4 : 1	1.5 : 1	1.5 : 1	3.23 : 1	1.5 : 1	2.96	1.5 : 1	2.84	1.5 : 1				1.5 : 1	1.5 : 1	1.5 : 1	1.5 : 1
MM	KPI 009	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 17	Financial Management	To manage the finances of the municipality in a manner that will enhance its financial viability and maintain sustainability	Audit opinion issued by the Auditor-General	Audit Report issued by the Auditor-General(SA) by 30 Nov annually in terms of Section 126(3)(b) of the MFMA	Auditor-General opinion expressed on Annual Financial Statements (AFS), Pre-determined Objectives (PDOs) and Compliance must be financially unqualified		1 = Any regression below Clean Audit 5 = Maintaining Clean Audit	Clean Audit	Clean Audit	10th Clean Audit	Clean Audit	11th Clean Audit	Clean Audit	12th Clean Audit	Clean Audit				-	Clean Audit	-	-
FIN	KPI 010	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 18	Revenue Management	To protect and enhance the revenue position to enable the objectives of the Municipality	(NKPI - 7a) - Annual Debt Coverage	Total operating revenue - operating grants received / debt service payments due within the year. Operating grants will include all grants recognised as grants on the operating budget. Operating revenue will exclude capital revenue	The ratio indicates the Municipality's ability to meet at least its debt service payments (interest and redemption) commitments from cash and short-term investment without collecting any additional revenue. The target is 15 times meaning that the Municipality must have at least cash equalling 15 times the annual interest and		3 = 15 4 = 16 5 = >17	17	15	20.98	15	34.06	15	26.09	15				15	15	15	15
FIN	KPI 011	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 18	Revenue Management	To protect and enhance the revenue position to enable the objectives of the Municipality	(NKPI - 7b) - Annual percentage of outstanding service debtors to revenue	Total outstanding service debtors (GROSS, excluding VAT) / revenue received for services calculated per annum (all levels of outstanding debt)	The ratio indicates the proportion of the Municipality's outstanding debtors in relation to its annual revenue. The target is 50% (maximum) meaning that the Municipality must have a gross consumer debtors balance of less than 50% of the annual revenue received		3 = 50% 4 = 49% - 46% 5 = 45% and lower	33%	50%	35.13%	50%	50.35%	50%	49.75%	50%				50%	50%	50%	50%
FIN	KPI 012	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 18	Revenue Management	To protect and enhance the revenue position to enable the objectives of the Municipality	Percentage Collection Rate maintained, annually	Actual amount collected (cash) / amount billed for the period (per billing cycle - excluding any debt write-offs)	The ratio indicates the collection rate, i.e. % level of payments. It measures increases or decreases in debtors relative to annual billed revenue. In addition, in order to determine the real collection rate bad debts written-off is taken into consideration. The target is 93% meaning that at least 93% of the amount billed in a month must be collected in		3 = 90% 4 = 90.1% - 90.99% 5 = >91%	95%	92%	97.34%	92%	89.60%	90%	90.35%	90%				90%	90%	90%	90%
FIN	KPI 013	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 17	Financial Management	To manage the finances of the municipality in a manner that will enhance its financial viability and maintain sustainability	(NKPI - 2) - Percentage of households earning less than a combined income of 3 times maximum old age pension per month with access to free basic services	Percentage of number of households registered as formal indigent households who receive the benefit (subsidy) of free basic services. (Households earning less than a combined income of 3 times maximum old age pension per month)	The ratio shows that all approved and registered indigents are receiving their municipal subsidies (free basic services, i.e. subsidy on property rates, waste removal, sewer and water) as per the approved Indigent Policy		3 = 99% 4 = 99.1% - 99.99% 5 = 100%	95%	99%	99.93%	99%	100%	99%	100%	99%				99%	99%	99%	99%
MM	KPI 014.[illegible]	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 19	Supply Chain Management	To develop and maintain an effective supply chain which uplifts local business and youth	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on own and any other funding sources (all line items on capital budget), excluding fiscal dumping	The ratio indicates the proportion of the Municipality's Capital Budget actually spent. The target is 90% meaning the Municipality must have a spending level of at least 90% of the Capital Budget. The norm, with reference to MFMA Circular 71, range between 95% - 100%		3 = 90% 4 = 90.1% - 92.99% 5 = 93.1% - 100%	90%	90%	80.56%	90%	94.54%	90%	91.57%	90%				-	50%	-	90%
CORP	KPI 014.[illegible]	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 19	Supply Chain Management	To develop and maintain an effective supply chain which uplifts local business and youth	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on own and any other funding sources (all line items on capital budget), excluding fiscal dumping	The ratio indicates the proportion of the Municipality's Capital Budget actually spent. The target is 90% meaning the Municipality must have a spending level of at least 90% of the Capital Budget. The norm, with reference to MFMA Circular 71, range between 95% - 100%		3 = 95% 4 = 95.1% - 96.99% 5 = 97.1% - 100%	90%	-	-	90%	91.61%	95%	96.43%	95%				-	50%	-	95%
ENG	KPI 014.[illegible]	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 19	Supply Chain Management	To develop and maintain an effective supply chain which uplifts local business and youth	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on own and any other funding sources (all line items on capital budget), excluding fiscal dumping	The ratio indicates the proportion of the Municipality's Capital Budget actually spent. The target is 90% meaning the Municipality must have a spending level of at least 90% of the Capital Budget. The norm, with reference to MFMA Circular 71, range between 95% - 100%		3 = 95% 4 = 95.1% - 96.99% 5 = 97.1% - 100%	90%	-	-	90%	96%	95%	98.70%	95%				-	50%	-	95%
COMM	KPI 014.[illegible]	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 19	Supply Chain Management	To develop and maintain an effective supply chain which uplifts local business and youth	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on own and any other funding sources (all line items on capital budget), excluding fiscal dumping	The ratio indicates the proportion of the Municipality's Capital Budget actually spent. The target is 90% meaning the Municipality must have a spending level of at least 90% of the Capital Budget. The norm, with reference to MFMA Circular 71, range between 95% - 100%		3 = 95% 4 = 95.1% - 96.99% 5 = 97.1% - 100%	90%	-	-	90%	91.25%	95%	47.16%	95%				-	50%	-	95%
PSR	KPI 014.[illegible]	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 19	Supply Chain Management	To develop and maintain an effective supply chain which uplifts local business and youth	(NKPI - 3) - The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on own and any other funding sources (all line items on capital budget), excluding fiscal dumping	The ratio indicates the proportion of the Municipality's Capital Budget actually spent. The target is 90% meaning the Municipality must have a spending level of at least 90% of the Capital Budget. The norm, with reference to MFMA Circular 71, range between 95% - 100%		3 = 95% 4 = 95.1% - 96.99% 5 = 97.1% - 100%	90%	-	-	90%	93.17%	95%	82.49%	95%				-	50%	-	95%
FIN	KPI 015	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 19	Supply Chain Management	To develop and maintain an effective supply chain which uplifts local business and youth	Percentage of annual procurement spent awarded in terms of the MLM Preferential Procurement Policy specific goals, which include township economics, local enterprises, youth ownership, women ownership and B-BBEE	(1) % calculated by dividing the total awards in terms of MLM Preferential Procurement Policy specific goal suppliers by the total procurement awards x 100 (2) Reporting to reflect R-Value compared to total expenditure for period under review as well as local businesses	In terms of the 2022 PPPFA Regulations, organs of state can determine their own targeted specific goals. In this regard, MLMs Preferential Procurement Policy identified the following specific goals: Local Enterprises, Ownership by Youth, Women, People with Disabilities, Black People, Township-based Enterprises		3 = 20% 4 = 20.1% - 22% 5 = 22.1% and above	20%	-	-	20%	38.12%	20%	67.57%	20%				-	-	-	20%
FIN	KPI 017	KPA 5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA 20	Assets Equipment & Fleet Management	To adequately maintain the assets of the municipality	Percentage of annual operational budget allocated to repairs and maintenance	Repairs & Maintenance Budget as a % of the total Operating Budget (exclusive of internal charges)	The Operating Budget is defined as the latest approved version of the budget, i.e. either the originally approved budget, or the adjustments budget in the case of Council approving an Adjustments Budget, inclusive of the approved virements that have been approved and processed in terms of the System of		3 = 8% - 9% 4 = 10% - 12% 5 = 12% and more	8%	8%	11.66%	8%	10.75%	8%	10.93%	8%				-	8%	8%	8%
CORP	KPI 018	KPA 7	Communications & Customer Care	To deliver inclusive and excellent services to the community	KFA 27	Communications & Marketing	To improve internal and external communication to enhance the perception of the Municipality	Annual Events Year Planner approved by Mayoral Committee by 28 Aug 2026	Annual Events Year Planner approved by Mayoral Committee by 28 Aug 2026 (Mayoral Resolution)	Council hosts events as a medium to enhance a positive relationship/partnering with external stakeholders and portray a positive image of Council (Planning & Execution)		3 = Approved Annual Year Planner by Mayoral Committee by 28 Aug 2026	15	4	4	4	13	4	11	1				1	-	-	-
CORP	KPI 019	KPA 1	Good Governance	To promote increased participation and improved communication with all key internal and external stakeholders	KFA 04	Inter-governmental Relations	To improve inter-governmental relations	Number of Mayoral Committee reports on formalised Inter-governmental Relations (IGR) Fora meetings attended within one month after the end of the quarter	Report submitted into the reporting cycle within one month after the end of the quarter in the predefined format to the Mayoral Committee: (1) Type of meeting (2) Purpose of the Meeting (3) Responsible Department (4) Delegate attended	IGR Fora Report as per Section 10 of the IGR Policy (Policy approved per item C987/10/2013 dated 31 Oct 2013) Creating opportunity for Council to share information and networking. Promoting inter-governmental relations		3 = Outcome report submitted into reporting cycle as per indicator definition, quarterly	20	4	4	4	4	4	3	4				1	1	1	1
MM	KPI 020	KPA 1	Good Governance	To promote increased participation and improved communication with all key internal and external stakeholders	KFA 01	Governance Structures	To promote sound and sustainable governance	Percentage external findings addressed on OPCA Plan by 30 June 2027	External findings on the OPCA Plan 2025/2026 reviewed by the Municipal Manager before submission into the reporting cycle by 31 Dec 2026 (Number of external findings raised versus number of external findings addressed)	The objective is to monitor the addressing of audit findings raised by the Auditor-General in the opinion expressed on the Annual Financial Statements (AFS), Predetermined Objectives (PDOs) and Compliance to relevant Laws & Regulations		3 = 90% 4 = 90.1% - 95% 5 = 95.1% - 100%	100%	95%	100%	90%	100%	90%	100%	90%				-	-	-	90%
CORP	KPI 021	KPA 4	Institutional Development	To transform and align the people, processes and systems of the municipality to achieve its objectives	KFA 15	Information Technology	To enhance systems and technology to enable the Municipality to deliver excellent customer experience	Average percentage compliance to baseline turn-around time to attend to calls logged via the ICT Help Desk, per month	ICT Service Desk Report wherein compliance to the baseline reaction time to calls is reported, i.e. number of calls logged, attended to within/outside time limit not to exceed target, signed off by the Director: ICT by the 10th working day monthly	To establish mechanisms to monitor performance to core operational requirements		3 = 95% 4 = 95% - 97% 5 = 97% - 100%	90%	95%	98.78%	95%	98.34%	95%	98.36%	95%				95%	95%	95%	95%
CORP	KPI 022	KPA 4	Institutional Development	To transform and align the people, processes and systems of the municipality to achieve its objectives	KFA 16	Policies, Processes & Procedures	To write and review processes and procedures to ensure the objectives of the municipality are achieved	Report status quo of all existing Council's policies to Council by 30 Sep 2026	Report status quo of all existing Council policies requiring review by 30 Sep 2026 as follows: (a) annual review (b) review within 36 months (c) review once within the term of office (d) withdrawn policies	To ensure Council approved policies are updated, relevant and aligned with current legislation		3 = Status quo of all existing policies reported to Council by 30 Sep 2026 (Council Resolution)	1	1	1	1	1	1	1	1				1	-	-	-
CORP	KPI 023	KPA 4	Institutional Development	To transform and align the people, processes and systems of the municipality to achieve its objectives	KFA 16	Policies, Processes & Procedures	To write and review processes and procedures to ensure the objectives of the municipality are achieved	Number of average working days litigation actions is assessed, monthly	Legal & Property Action Register reflecting turn-around time to be within 7 working days (as per court rules, i.e. first day out and last day in, excluding weekends and public holidays) = Date of receipt by Legal Section vs date assessed (determination of legal process to be followed)	To ensure timeous response to legal claims / actions and/or summonses served on Council to minimise delays and avoid punitive orders due to non-attendance of legal actions		3 = Litigation actions assessed within an average of 7 working days per quarter	4	4	1.91	7	2.09	7	2.94	7				7	7	7	7
MM	KPI 024	KPA 4	Institutional Development	To transform and align the people, processes and systems of the municipality to achieve its objectives	KFA 14	Monitoring & Evaluation & Performance Management	To develop and implement an effective and efficient Performance Management System	Number of Section 52(d)-performance reports on Predetermined Objectives submitted to Council within 30 days after the end of each quarter	Report considered by Council within 30 days after the end of each quarter into the Reporting Cycle (Council Resolution)	To comply with the requirements of Section 52(d) of the MFMA to report within 30 days of the end of each quarter a report to Council on the implementation of the budget and the financial state of affairs of the municipality		3 = Section 52(d)-performance report submitted on primary assessment, based on Portfolio of Evidence	20	4	4	4	4	4	4	4				1	1	1	1
CORP	KPI 076	KPA 4	Institutional Development	To transform and align the people, processes and systems of the municipality to achieve its objectives	KFA 16	Policies, Processes & Procedures	To write and review processes and procedures to ensure the objectives of the municipality are achieved	Number of reports on critical litigation matters exceeding R500 000 in value reported to the Mayoral Committee (In Committee) quarterly	Report on critical emerging/current litigation matters submitted into the reporting cycle within 10 working days after the end of the quarter (In Committee to the Municipal Manager & Heads of Department Meeting)	To mitigate litigation that may have a financial impact on the institution		3 = Report submitted into reporting cycle (Confidential - only to Mayoral Committee) as per indicator definition	16	-	-	4	4	4	4	4				1	1	1	1
MM	KPI 088	KPA 7	Communications & Customer Care	To deliver inclusive and excellent services to the community	KFA 28	Customer Relations	To provide a user-friendly platform to citizens to engage with the Municipality	Percentage of consolidated number of Customer Care Complaints closed reported to the Mayoral Committee quarterly	Submit the consolidated Customer Care Complaints Report into the reporting cycle within 15 working days after the end of the quarter to the Mayoral Committee quarterly	To monitor customer satisfaction and ensure feedback on public complaints received via the Complaints Call Centre		3 = 75% 4 = 75.01% - 76% 5 = 76.01 - 100%	20	4	4	4	4	4	3	75%				75%	75%	75%	75%
CORP	KPI 026	KPA 7	Communications & Customer Care	To deliver inclusive and excellent services to the community	KFA 27	Communications & Marketing	To improve internal and external communication to enhance the perception of the Municipality	Percentage compliance to update the Website within 5 working days in terms of Section 75 of the MFMA monthly	Website updated within 5 working days after the Council Resolution date	To monitor compliance to Section 75 of the Local Government: Municipal Finance Management Act, Act 56 of 20023, in order to create community awareness, transparency and consistency		3 = Website updated as per indicator definition	100%	100%	100%	100%	100%	100%	100%	100%				100%	100%	100%	100%
CORP	KPI 027	KPA 1	Good Governance	To promote increased participation and improved communication with all key internal and external stakeholders	KFA 03	Stakeholder Participation	To increase active stakeholder participation	Number of Ward Committee meetings arranged annually	(1) Meetings arranged according to Council approved Annual Year Planner (2) Ward Committee meeting represents either establishment or ordinary meeting chaired by the Speaker or Ward Councillor	To monitor and report on the functioning of Ward Committees and also to monitor attendance by Ward Committee Members		3 = Ward Committee meetings arranged according to approved Year Planner quarterly	300	60	60	60	60	60	60	60				15	15	15	15
CORP	KPI 028	KPA 4	Institutional Development	To transform and align the people, processes and systems of the municipality to achieve its objectives	KFA 13	Human Resources & Skills Development	To ensure adequate internal capacity and capability to deliver on the Municipality's objectives	(NKPI - 6) - Percentage of a municipality's budget actually spent on implementing its Workplace Skills Plan (WSP)	Accumulative percentage of municipal budget allocated for training viz % spent reported as per the Solar print-out on Vote (All expenditure to include VAT) and signed off by Director	To monitor the implementation of Council's approved and funded Workplace Skills Plan (WSP) aligned with the Continuous Professional Development Plans (CPD)		3 = 90% 4 = 90.1% - 94.99% 5 = 95% and above	95%	95%	81.77%	95%	90.67%	90%	34.87%	90%				-	-	-	90%
CORP	KPI 029	KPA 4	Institutional Development	To transform and align the people, processes and systems of the municipality to achieve its objectives	KFA 13	Human Resources & Skills Development	To ensure adequate internal capacity and capability to deliver on the Municipality's objectives	(NKPI - 5) - Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved Employment Equity Plan	Report (2026) submitted into reporting cycle by Jan 2027, signature and date of Committee Clerk, to Mayoral Committee, on verified number of appointed staff on the 3 highest levels (Section 56/57, Directors & Deputy Director) as per the municipality's Annual Employment Equity Plan	To monitor new appointments in terms of Council's Annual Employment Equity Plan		3 = Employment Equity Report (2026) submitted into the reporting cycle by end Jan 2027	5	1	1	1	1	1	1	1				-	-	1	-
ENG	KPI 030	KPA 6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA 21	Electricity, Energy Efficiency & Renewable Energy	To plan, construct and maintain electricity networks and to improve energy efficiency. To provide sustainable, reliable and affordable	Percentage of electricity losses not to exceed target annually	Electricity kW purchase/kW accounted for due to technical loss	Percentage of electricity losses not to exceed target annually (Norm = 7% - 10%) (National Treasury in terms of MFMA Circular No. 71)		3 = (-10%) 4 = (-9.99%) to (-9.50%) 5 = (-9.49%) and lower	-11.50%	-11.50%	-15.89%	-10.00%	-12.06%	-12.06%	-7.28%	-10%				-	-	-	-10%

PSR	KPI 031	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA22	Roads & Stormwater Infrastructure	To plan, construct and maintain roads and stormwater infrastructure	Percentage of allocated budget spent to reseal tarred roads annually	(1) Budget allocation = Votes identified to reseal roads with: (1.1) Fog-spray and/or (1.2) Slurry Seal (2) Report progress to Mayoral Committee quarterly (3) Report R-Value on resealing against approved budget allocation	To maintain and improve Council's roads		3 = 90% by 31 Dec 2025 4 = 90.1% - 94.99% by 31 Oct 2025	150 000 m²	25 000 m²	84 495.9 m	90%	100%	90%	98.85%	90%				-	-	-	90%
ENG	KPI 032	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA23	Water & Sanitation Infrastructure	To plan, construct and maintain water and sanitation infrastructure. To provide sustainable, reliable and affordable water and sanitation services to all residents	Percentage of water losses reduced in line with the Water Demand Management (WDM) Plan per annum	kL water purchased divided by kL of water accounted for (Calculation as per IWA Standards)	To ensure by-law enforcement to benefit quality built environment and to ensure clean and transparent development through compliance (Norm = 15% - 30%)		3 = -30% 4 = -29.99% to -27.00% 5 = -26.99% and lower	20%	-30.40%	-30.34%	-30.40%	-31.72%	-31.72%	-33.75%	-30%				-	-	-	-30%
ENG	KPI 033	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA23	Water & Sanitation Infrastructure	To plan, construct and maintain water and sanitation infrastructure. To provide sustainable, reliable and affordable water and sanitation services to all residents	(NKPI - 1b) - Percentage of households with access to basic sanitation	Definition of a household = "residential property contained in the Municipal Valuation Roll, categorised as Residential. "Access to basic level" = billed account	To increase the percentage of households with access to basic sanitation		3 = 67.61% 4 = 67.62% to 69.99% 5 = 70% and higher	67%	67.61%	68.21%	67.61%	69.35%	68%	69.90%	68%				-	-	-	68%
ENG	KPI 034	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA23	Water & Sanitation Infrastructure	To plan, construct and maintain water and sanitation infrastructure. To provide sustainable, reliable and affordable water and sanitation services to all residents	Number of additional formal households with access to basic level of sanitation per annum	Number of additional formal houses connected to basic sanitation: (1) Actual connections done according to completed Works Orders by the Sanitation Section	To increase the access to basic sanitation to formal households		3 = 35 4 = 36 - 40 5 = 40 and higher	1 750	20	41	20	63	20	54	35				-	-	-	35
ENG	KPI 035	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA23	Water & Sanitation Infrastructure	To plan, construct and maintain water and sanitation infrastructure. To provide sustainable, reliable and affordable water and sanitation services to all residents	(NKPI - 1a) - Percentage of households with access to basic water	Definition of a household = "residential property contained in the Municipal Valuation Roll, categorised as Residential. "Access to basic level" = billed account	To increase the percentage of households with access to basic water		3 = 84.27% 4 = 84.28% to 86.99% 5 = 87% and higher	99%	84.27%	85.25%	84.27%	84.88%	84.27%	84.03%	84.27%				-	-	-	84.27%
ENG	KPI 036	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA23	Water & Sanitation Infrastructure	To plan, construct and maintain water and sanitation infrastructure. To provide sustainable, reliable and affordable water and sanitation services to all residents	Number of additional formal households with access to basic level of water per annum	Number of additional formal houses connected to basic water: (1) Actual connections done according to completed Works Orders by the Water Section	To increase the access to basic water to formal households		3 = 80 4 = 81 - 90 5 = 91 and higher	1 750	119	205	60	194	60	153	80				-	-	-	80
ENG	KPI 037	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA21	Electricity, Energy Efficiency & Renewable Energy	To plan, construct and maintain electricity networks and to improve energy efficiency. To provide sustainable, reliable and affordable electricity to all residents	(NKPI - 1c) - Percentage of households with access to basic electricity	Definition of a household = "residential property contained in the Municipal Valuation Roll, categorised as Residential. "Access to basic level" = billed account	To increase the percentage of households with access to basic electricity		3 = 64.13% 4 = 64.14% to 66.99% 5 = 67% and higher	79.30%	64.13%	66.22%	64.13%	68.87%	64.13%	69.53%	64.13%				-	-	-	64.13%
ENG	KPI 038	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA21	Electricity, Energy Efficiency & Renewable Energy	To plan, construct and maintain electricity networks and to improve energy efficiency. To provide sustainable, reliable and affordable electricity to all residents	Number of additional formal households with access to basic level of electricity per annum	Number of additional formal houses connected to basic electricity (a) Actual connections done according to completed Works Orders by the Electrical Section (b) Actual connections done by a appointed contractor/Council	To increase the access to basic electricity to formal households		3 = 350 4 = 351 - 370 5 = 371 and higher	750	466	564	200	308	200	618	350				-	-	-	350
FIN	KPI 039	KPA5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA17	Financial Management	To manage the finances of the municipality in a manner that will enhance its financial viability and maintain sustainability	Percentage Annual Total Borrowings to Total Revenue	Percentage calculated by adding the Debt (Short Term Borrowings, Bank Overdraft, Short Term Lease, Long Term Borrowing & Long Term Lease) and dividing it by the (Total Operating Revenue minus Operating Conditional Grant) x 100	This Ratio indicates that if it is less than 45% the Municipality still has capacity to take increase funding from borrowings. The Municipality should thread carefully if this ration reaches 40% and more		3 = 30% 4 = 29% - 21% 5 = 20% and lower	-	20%	12%	20%	17.91%	30%	19.72%	30%				30%	30%	30%	30%
PSR	KPI 040	KPA2	Safe & Healthy Environments	To create a sustainable environment safe from harm	KFA06	Emergency Services	To ensure adequate prevention measures as well as prompt response to emergencies	Percentage of fire services vehicles dispatched within 3 minutes of receiving call	Emergency vehicles dispatched within 3 minutes after receiving call (Priority 1-calls = Vehicle Fires, Structural Fires, Special Services & MVAs, quarterly Definitions: 1st Response Time = Time of receiving the call at the Call Centre 2nd "Time Out" = Time leaving the premises	To ensure compliance with relevant legislation and Council's protocols		3 = 90.1% - 92.99% 4 = 93.1% - 96% 5 = 96.1% - 100%	95%	90%	99.53%	90%	89.48%	90%	99.71%	90%				90%	90%	90%	90%
COMM	KPI 043	KPA3	Community Development	To create an environment focussed on uplifting the youth, the poor and the most vulnerable	KFA10	Libraries, Arts Culture & Special Programmes	To promote the development of cultural and social programmes to uplift the community	Number of Gender, Elderly, Youth and Disabled Groups (GEYODI) programmes implemented	Gender, Elderly, Youth or Disabled Groups (GEYODI) implemented according to approved Annual Year Planner	GEYODI, Gender, Elderly, Youth and Disabled Group programmes are focused on awareness and education of the community. It also creates a platform for early intervention where required		3 = 1 programme 4 = 2 additional programmes implemented with external stakeholders that does not require internal funding 5 = 3 additional programmes implemented with external stakeholders that does not require internal funding	20	4	5	4	6	4	10	4				1	1	1	1
COMM	KPI 044	KPA3	Community Development	To create an environment focussed on uplifting the youth, the poor and the most vulnerable	KFA11	Health, ECD & Social	To promote the wellbeing of communities through provision of adequate social facilities and community development programmes	Number of visits conducted at formalised Early Childhood Development Centres as per the MRR Tool conducted quarterly	Report on visits conducted at formalised, Early Childhood Development Centres (ECDs) as per the MRR Tool = Register of Formalised ECDs versus the Monitoring Tool signed by the Principle, Social Auxiliary Worker and the Deputy Director quarterly	Early Childhood Development Centres are inspected to monitor child development milestones and growth. Outcomes of the Assessment Reports are signed off by the Executive Director: Community Services		3 = 13 inspections per quarter 4 = 15 inspections per quarter 5 = 16 inspections per quarter	45	46	53	45	54	55	59	55				-	-	-	55
MM	KPI 089	KPA3	Community Development	To create an environment focussed on uplifting the youth, the poor and the most vulnerable	KFA11	Health, ECD & Social	To promote the wellbeing of communities through provision of adequate social facilities and community development programmes	Number of additional Day Mothers established	Signed contract per Day Mother, with implementing Non-Profit Organisation	A programme has been developed to assist with the establishment of day mothers and to encourage the signing of a contract with a Non-Profit Organisation		3 = 5 4 = 6 5 = 7	30	5	9	5	12	5	11	5				-	-	-	5
COMM	KPI 047	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA24	Solid Waste Management	To provide sustainable, reliable and affordable waste disposal services to all residents. To plan, construct and maintain landfill sites and transfer stations	(NKPI - 1d) - Percentage of households with access to basic level of solid waste removal	Definition of a household = "residential property contained in the Municipal Valuation Roll, categorised as Residential. "Access to basic level" = billed account plus internal list of known informal settlements (Minimum level of services = 86%)	Provision of access to the basic level of solid waste removal		3 = 86% 4 = 86.1% - 89.99% 5 = 90% and above	86%	86%	86.98%	86%	87.95%	86%	88.04%	86%				-	-	-	86%
MM	KPI 090	KPA2	Safe & Healthy Environments	To create a sustainable environment safe from harm	KFA08	Environmental Health	To ensure healthy living environments	Status Quo Database of all environmental authorisations, environmental licenses and associated projects signed off by the Municipal Manager by end Oct 2025	Consolidated Status Quo Database (Register) for all environmental authorisations, environmental licenses and associated projects (waste management facilities, infrastructure development, land use changes, waste treatment plants, cemeteries, substations and any other permits or licenses that have environmental conditions attached) signed off by the Municipal Manager by end Oct 2025	To ensure legal compliance to all environmental legislation to avoid fines, penalties and reputational damage and proactively identify and mitigate potential environmental impacts from municipal activities in terms of the National Environmental Management Act (NEMA), Act 107 of 1998		3 = Consolidated Status Quo Database signed off by the Municipal Manager by end Oct 2025						-	-	1				-	1	-	-
PSR	KPI 048	KPA2	Safe & Healthy Environments	To create a sustainable environment safe from harm	KFA07	Disaster Management	To outline policy and procedures for proactive disaster prevention and mitigation	Review the Disaster Management Plan	Reviewed Disaster Management Plan approved as Annexure of the Integrated Development Plan (IDP) for the forth-coming financial year by 31 May 2027	The purpose is the compilation of a Disaster Management Plan complying with Section 48 of the Disaster Management Act, Act 57 of 2002. Disaster Risk Management is defined as a continuous and integrated multi-sectorial and multi-disciplinary process of planning and implementation of measures aimed at disaster prevent, mitigation, preparedness, response, recovery and rehabilitation		3 = Updated, reviewed and submitted with Draft IDP by 15 Mar 2027 4 = Public participation finalised by 30 Apr 2027 5 = Annually Reviewed Disaster Management Plan approved (considering the public participation outcome) with the Integrated Development Plan (IDP) for the forth-coming financial year by 31 May 2027	5	1	1	1	1	1	1	1				-	-	-	1
COMM	KPI 049	KPA2	Safe & Healthy Environments	To create a sustainable environment safe from harm	KFA08	Environmental Health	To ensure healthy living environments	Number of inspections conducted at 3 identified industrial high-risk environmental contraveners	(1) Submission of monitoring/inspection reports to the Mayoral Committee for consideration on the identified industries quarterly (2) Report to Mayoral Committee submitted into the reporting cycle by the 15th working day of the following quarter	Midvaal Environmental Management Section identified high-risk environmental contraveners via compliance inspections. Training and compliance support is provided to the identified industries, i.e. theoretical training, compliance support through Notice of Intension to issue a Compliance Notice, Follow-up Inspections to monitor the effectiveness of the training and compliance support to ensure sustainability		3 = 3 inspections conducted at all identified industries 4 = Identified contraveners served with non-compliance notices by Council 5 = Reporting status quo (outcome of inspection) to Gauteng Department of Environment (GDEnv)	45	10	12	5	6	4	4	4				1	1	1	1
MM	KPI 091	KPA8	Economic Growth & Spatial Transformation	To facilitate sustainable economic empowerment for all communities within MLM and through the development of partnerships and innovation	KFA31	Local Economic Development	To facilitate and promote local economic growth	Operationalisation of the Local Economic Development (LED) Strategy	Operationalise the local economic development strategy to more measurable activities and reports submitted into the reporting cycle	To ensure Midvaal Local Municipality's Vision of growing the economy and creating jobs be realised, focusing on Local Economic Development (LED)		3 = Report into reporting cycle by Jan 2026	-	-	-	-	-	-	-	1				-	-	1	-
DP	KPI 050	KPA8	Economic Growth & Spatial Transformation	To facilitate sustainable economic empowerment for all communities within MLM and through the development of partnerships and innovation	KFA30	Spatial Planning & Investment	To develop an effective spatial framework to promote development in the municipality, focussed on enabling and aligning development objectives	Percentage of land invasion complaints responded to within 48 hours, quarterly	Register maintained = Date complaint received from Call Centre versus date responded to	Prevention of illegal occupation of land, prompt response will assist in saving cost for legal fees and avoid MLM from having to provide alternative accommodation for land invaders		3 = 100% within 35 - 48 hours per threat reported 4 = 100% within 25 - 34 hours per threat reported 5 = 100% within 1 - 24 hours per threat reported	90%	100%	100%	100%	81.82%	100%	100%	100%				100%	100%	100%	100%
PSR	KPI 051	KPA2	Safe & Healthy Environments	To create a sustainable environment safe from harm	KFA05	Safety & Security	To improve the safety of the community in both rural and suburban areas	Percentage traffic camera speed tickets successfully downloaded captured for mailing, monthly	Percentage calculated = Number of traffic camera speed tickets successfully downloaded (excluding defined fines as per the Standard Operating Procedure) versus the number downloaded captured	To monitor the success rate of traffic camera speed tickets issued		3 = 80% - 85% 4 = 85.1% - 90% 5 = 90.1% - 100%	80%	80%	83.80%	80%	85.99%	80%	81.73%	80%				80%	80%	80%	80%
ENG	KPI 053	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA22	Roads & Stormwater Infrastructure	To plan, construct and maintain roads and stormwater infrastructure	Number of km/m of gravel road converted to tarred road	Completion Certificate for 860 m gravel road converted to tar road: 1. Papegaai Street (Meyerton Farms) signed off by the Employer's agent by 30 Jun 2026	Upgrading of Papegaai Street Meyerton Farms from gravel to surface		3 = Project completed by 30 Jun 2026 4 = Project completed during May 2026 5 = Project completed during Apr 2026	3 km	1.2 km	1.2 km	900 m	1.130 km	800 m	1.725 m	860 m				-	-	-	860 m
DP	KPI 055	KPA8	Economic Growth & Spatial Transformation	To facilitate sustainable economic empowerment for all communities within MLM and through the development of partnerships and innovation	KFA29	Municipal Planning & Built Environment	To improve land use and building developments in line with legislation and policy	Number of illegal building activities surveys conducted, quarterly	Report on illegal building activities survey outcome and proposed actions to Mayoral Commitee: (1) Survey outcome to identify illegal building activities within the MLM jurisdiction conducted (2) Proposed actions initiated in terms of non-compliance (3) Report submitted into the reporting cycle to the Mayoral Commitee by 15th working day after the end of the quarter	To improve land use and building developments in line with legislation and relevant Council policies		3 = 360 per annum 4 = 361 - 380 per annum 5 = 381 and above per annum	4	1	1	4	4	360	815	360				90	90	90	90
DP	KPI 056	KPA8	Economic Growth & Spatial Transformation	To facilitate sustainable economic empowerment for all communities within MLM and through the development of partnerships and innovation	KFA29	Municipal Planning & Built Environment	To improve land use and building developments in line with legislation and policy	Percentage turn-around time maintained to consider Certificates of Occupancy (COOs) for properties fully compliant to SANS 10400 within 14 calendar days	Register maintained to consider Certificate of Occupancy (COO) within 14 calendar days namely Date of COO application received versus date considered	Expected average turn-around time to issue Certificate of Occupancy (COO) not to exceed 14 calendar days		3 = 100% turn-around time of 12 - 14 days maintained per quarter 4 = 100% turn-around time of 9 - 11 days maintained per quarter 5 = 100% turn-around time of 1 - 8 days maintained per quarter	100%	100%	100%	100%	100%	100%	100%	100%				100%	100%	100%	100%
FIN	KPI 057	KPA5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA19	Supply Chain Management	To develop and maintain an effective supply chain which uplifts local business and youth	Number of compliance to Budget Procurement Plan reports submitted to the Mayoral Committee within 15 working days after the end of the quarter	Compliance to Budget Procurement Plan reports submitted into the reporting cycle within 15 working days after the end of the quarter to the Mayoral Committee	To monitor and report compliance with the Budget Procurement Plan in order to ensure achievement of the approved Capital Budget		3 = Report submitted into reporting cycle by the 15 working day quarterly	16	-	-	4	4	4	3	4				1	1	1	1
PSR	KPI 060.1	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA22	Roads & Stormwater Infrastructure	To plan, construct and maintain roads and stormwater infrastructure	Percentage of allocated budget spent to rehabilitate (layer works correction/overlay/resurface) identified critical roads	Percentage expenditure of allocated budget (Votes identified)	To maintain and improve Council's roads through road rehabilitation. Road rehabilitation includes overlay, resurface and/or reconstruction, depending on level of deterioration		3 = 90% 4 = 90.1% - 94.99% 5 = 95% and above	95%	1.2 km	1.2 km	90%	100%	90%	100%	90%				-	-	-	90%
PSR	KPI 060.2	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA22	Roads & Stormwater Infrastructure	To plan, construct and maintain roads and stormwater infrastructure	Percentage of allocated budget spent to upgrade identified roads from gravel to surface annually	Percentage expenditure of allocated budget (Votes identified)	To maintain and improve Council's roads through road rehabilitation. Road rehabilitation includes overlay, resurface and/or reconstruction, depending on level of deterioration		3 = 90% 4 = 91% - 94.99% 5 = 95% and above	7 km	1.2 km	1.2 km	90%	94%	90%	99.18%	90%				-	-	-	90%
COMM	KPI 063	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA24	Solid Waste Management	To provide sustainable, reliable and affordable waste disposal services to all residents. To plan, construct and maintain landfill sites and transfer stations	Prefeasibility Study Report submitted to Council by 28 Feb 2026	Council Resolution (Doornkuil Landfill Site & Cemetery)	To provide sustainable, reliable and affordable waste disposal services and human remains disposal to all residents. To plan, construct and maintain landfill sites and transfer stations		3 = Prefeasibility Study report considered by Council by end Dec 2025	3	-	-	3	2	1	1	1				-	1	-	-
CORP	KPI 067	KPA4	Institutional Development	To transform and align the people, processes and systems of the municipality to achieve its objectives	KFA15	Information Technology	To enhance systems and technology to enable the Municipality to deliver excellent customer experience	Source, procure and implement systems to enhance service delivery and address OPCA findings	SOLAR assessment with recommendations by 31 Dec 2025, submitted to the Executive Director: Corporate Services	To enhance systems and technology to enable the Municipality to deliver excellent customer experience		3 = Assessment report submitted by 31 Dec 2025	12	-	-	9	9	1	1	1				-	1	-	-
FIN	KPI 071	KPA5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA17	Financial Management	To manage the finances of the municipality in a manner that will enhance its financial viability and maintain sustainability	Final Budget submitted to Council for approval by 31 May 2027 to include Procurement Plans signed off by the Heads of Department	Final Budget approved by 31 May 2027 to include Procurement Plans signed off by the Heads of Department (Council Resolution)	To monitor in-year progress. Any variance below 95% indicates discrepancies in planning and budgeting, capacity challenges to implement projects and/or Supply Chain Management process failures, which should be investigated and corrective measures implemented		3 = Procurement Plan signed off by 15 Jul 2027	90%	-	-	-	-	1	1	1				1	-	-	-
MM	KPI 092	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA21	Electricity, Energy Efficiency & Renewable Energy	To plan, construct and maintain electricity networks and to improve energy efficiency. To provide sustainable, reliable and affordable electricity to all	Prefeasibility Study for Power Generation & or Alternative Power Supply in Eskom Supply Points within Midvaal Local Municipality	Pre-Feasibility Study on IPP to M1 Sub-station, reported to Council by end March 2026	To ensure Midvaal Municipality's vision of innovation and alternative energy is realised.		3= Report to Council by end March 2026						New	New	1				-	-	1	-
ENG	KPI 072.1	KPA5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA19	Supply Chain Management	To develop and maintain an effective supply chain which uplifts local business and youth	The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on the departmental grant funding (all line items on capital budget), excluding fiscal dumping	The ratio indicates the proportion of the Municipality's Capital Budget actually spent. The target is 95% meaning the Municipality must have a spending level of at least 95% of the Capital Budget. The norm, with reference to MFMA Circular 71, range between 95% - 100%		3 = 95% 4 = 95.1% - 98% 5 = 98.1% and higher	90%	-	-	95%	99.92%	95%	99.74%	95%				-	50%	-	95%
MM	KPI 072.2	KPA5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA19	Supply Chain Management	To develop and maintain an effective supply chain which uplifts local business and youth	The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on the departmental grant funding (all line items on capital budget), excluding fiscal dumping	The ratio indicates the proportion of the Municipality's Capital Budget actually spent. The target is 95% meaning the Municipality must have a spending level of at least 95% of the Capital Budget. The norm, with reference to MFMA Circular 71, range between 95% - 100%		3 = 95% 4 = 95.01% - 96% 5 = 96.01% - above%	90%	-	-	90%	99.33%	95%	99.75%	95%				-	50%	-	95%
PSR	KPI 072.3	KPA5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA19	Supply Chain Management	To develop and maintain an effective supply chain which uplifts local business and youth	Percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on the departmental grant funding (all line items on capital budget), excluding fiscal dumping	The ratio indicates the proportion of the Municipality's Capital Budget actually spent. The target is 95% meaning the Municipality must have a spending level of at least 95% of the Capital Budget. The norm, with reference to MFMA Circular 71, range between 95% - 100%		3 = 95% 4 = 95.1% - 98% 5 = 98.1% and higher	90%	-	-	95%	98.12%	95%	98.87%	95%				-	50%	-	95%
COMM	KPI 072.4	KPA5	Financial Stability	To improve the financial sustainability and capacity of the municipality, while adhering to statutory requirements	KFA19	Supply Chain Management	To develop and maintain an effective supply chain which uplifts local business and youth	The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP	Actual accumulative percentage expenditure incurred on the departmental grant funding (all line items on capital budget), excluding fiscal dumping	The ratio indicates the proportion of the Municipality's Capital Budget actually spent. The target is 95% meaning the Municipality must have a spending level of at least 95% of the Capital Budget. The norm, with reference to MFMA Circular 71, range between 95% - 100%		3 = 95% 4 = 95.1% - 98% 5 = 98.1% and higher	90%	-	-	90%	93.80%	95%	98.76%	95%				-	50%	-	95%
COMM	KPI 078	KPA3	Community Development	To create an environment focussed on uplifting the youth, the poor and the most vulnerable	KFA11	Health, ECD & Social	To promote the wellbeing of communities through provision of adequate social facilities and community development programmes	Growth and Developmental Milestone Checklist Report and the Baseline Report drafted and signed off by the Deputy Director: Social Development by 30 Jun 2027	List of number of Day Mothers trained according to Child Growth Checklist (Developmental Milestone Database for 3 and 4 years old) finalised by 30 Mar 2027	Ensuring compliance with regards to the developed Child Growth Checklist and establishment of the Developmental Milestones Database for childhood development (3 & 4 years old)		3 = Training of Day Mothers, Child Growth Checklist & Database for 3 & 4 year olds by 30 Mar 2025. Baseline report submitted by 30 Jun 2025 4 = Training of Day Mothers, Child Growth Checklist & Database for 3 & 4 year olds by 29 Febr 2025. Baseline report submitted by 30 May 2025 5 = Submission of baseline report by 30 May 2025	2	-	-	2	2	1	1	1				-	-	1	-
COMM	KPI 079	KPA3	Community Development	To create an environment focussed on uplifting the youth, the poor and the most vulnerable	KFA10	Libraries, Arts Culture & Special Programmes	To promote the development of cultural and social programmes to uplift the community	Number of library events conducted for the community, quarterly	Library events conducted according to the Year Planner approved by the Executive Director: Community Services by 31 Jul 2026, as well as adhoc events implemented in collaboration with other stakeholders (Events that align with IFLA sustainable development goals: Promoting literacy and access to information)	Organize events that are focused on awareness and education of the community		3 = 2 Events per quarter 4 = 3 Events per quarter 5 = 4 or more Events per quarter	16	-	-	4	9	8	20	8				2	2	2	2
MM	KPI 082	KPA6	Infrastructure & Sustainable Living Environments	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community	KFA21	Electricity, Energy Efficiency & Renewable Energy	To plan, construct and maintain electricity networks and to improve energy efficiency. To provide sustainable, reliable and affordable electricity to all residents	Report status quo to Council to establish a Public Private Partnership (PPP) for the electricity infrastructure by 30 Oct 2025	Council Resolution on status quo to establish a Public Private Partnership (PPP) for electricity infrastructure by 30 Oct 2025	To appoint a suitable service provider for Council to partner with for the management, operation and maintenance of the electricity infrastructure through a Public Private Partnership (PPP)		3 = Status quo report considered by Council by 30 Oct 2025	1	-	-	3	0	1	1	1				-	1	-	-
MM	KPI 084	KPA4	Institutional Development	To transform and align the people, processes and systems of the municipality to achieve its objectives	KFA14	Monitoring & Evaluation & Performance Management	To develop and implement an effective and efficient Performance Management System	Percentage consolidated organisational performance of the Service Delivery & Budget Implementation Plan (SDBIP) reported to Council within 30 days after the end of the quarter	Percentage outcome of the consolidated organisational consolidated performance reported to Council within 30 days after the end of the quarter as per the Section 52(d)-MFMA report (Council Resolution & Date)	To realise the developmental role of local government, the Integrated Development Plan (IDP) and performance management were introduced. Performance management must ensure the desired results are achieved during implementation to ensure the correctness of the strategic direction of the objectives, strategies and projects put forward by the IDP		3 = 85% - 86% 4 = 86.01% - 87% 5 = 87.01% - Above	90%	-	-	85%	85.71%	85%	86.79%	85%				85%	85%	85%	85%