MIDVAAL
LOCAL MUNICIPALITY

Service Delivery & Budget Implementation Plan (FINAL)

1 JUL 2026 – 30 JUN 2027

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

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**

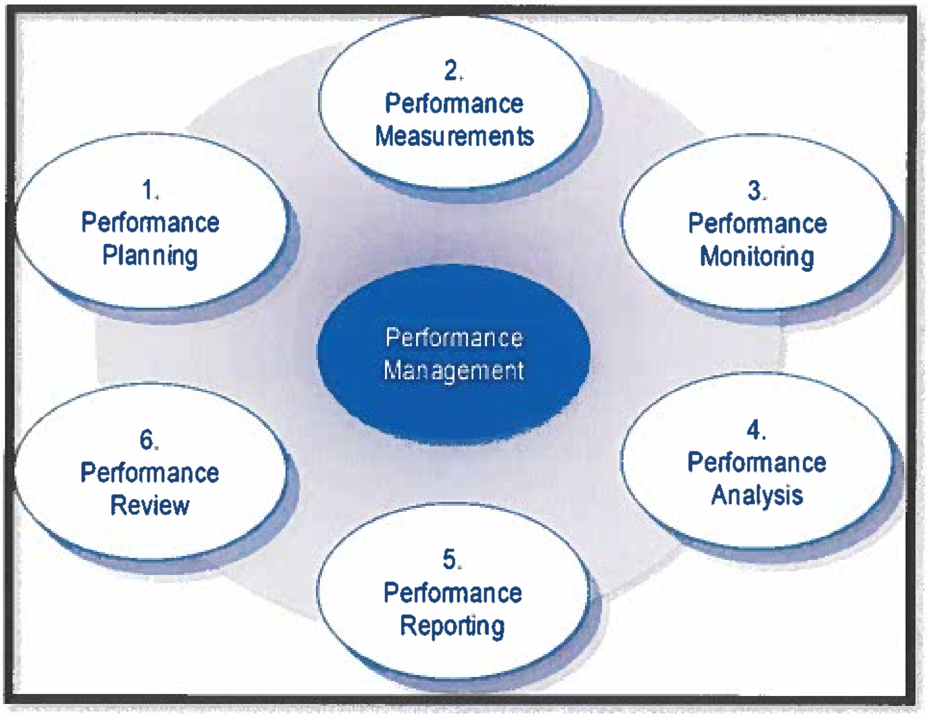
2. PERFORMANCE MANAGEMENT FRAMEWORK

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.

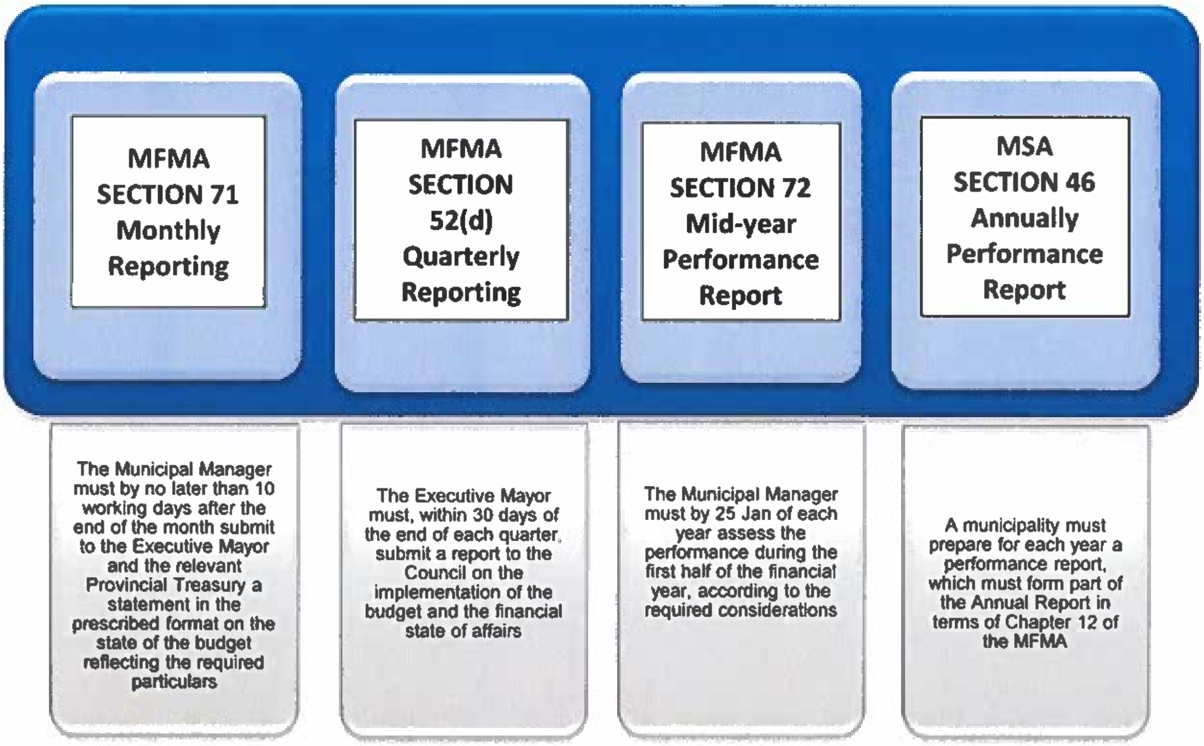
2.5 PERFORMANCE REPORTING

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:

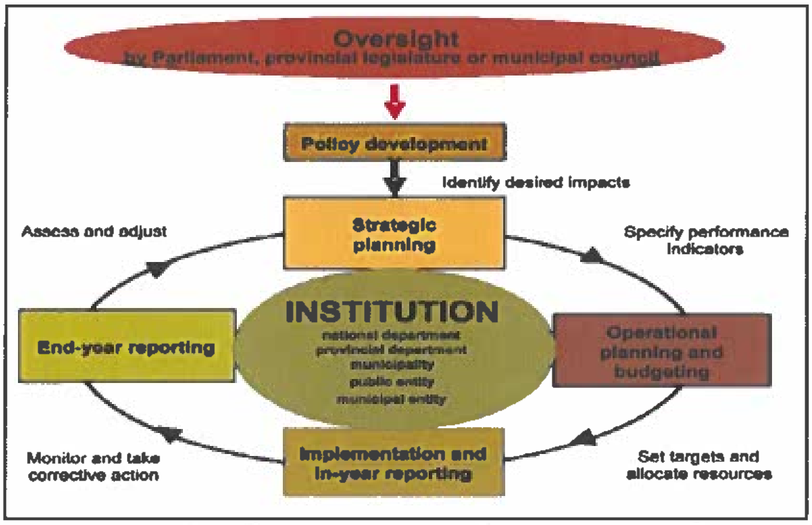


Figure 5 Planning, budgeting and reporting cycle

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:

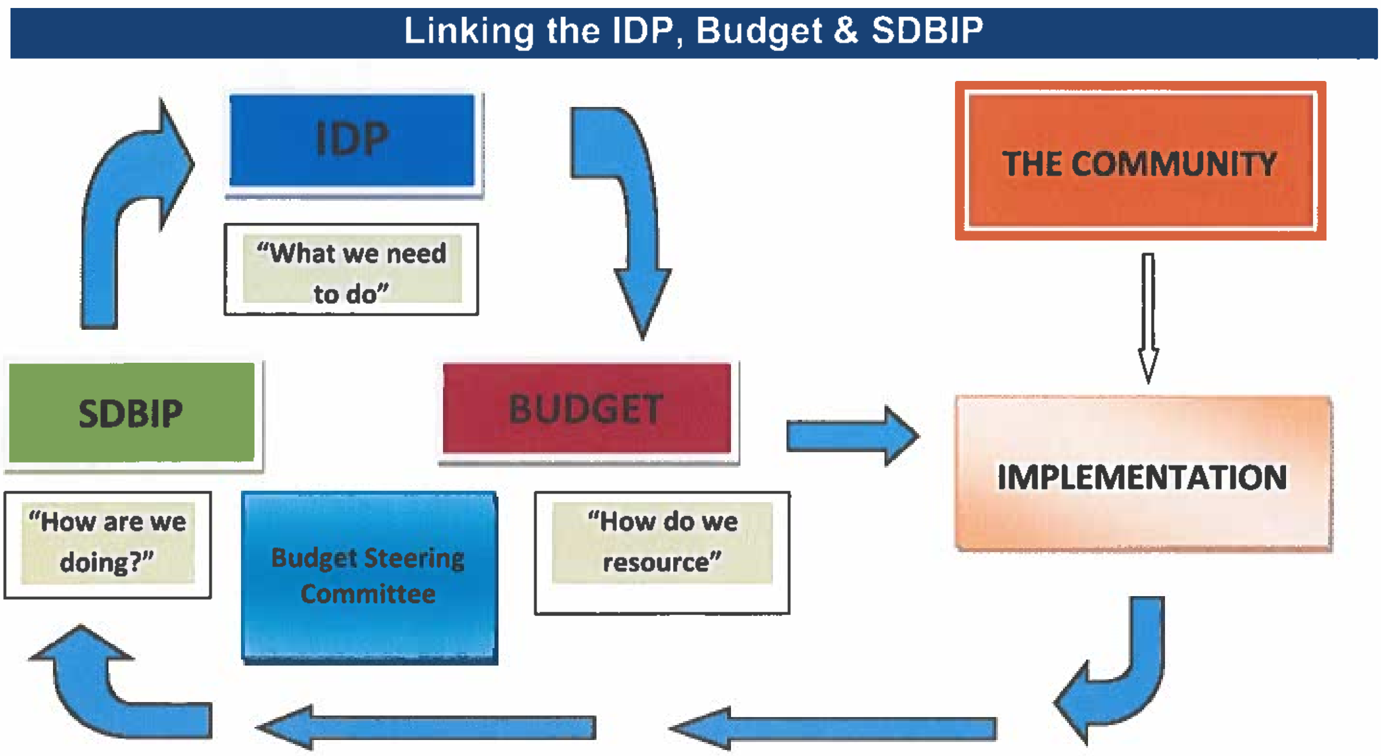
Each Municipal Council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its Integrated Development Plan.

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 Revenue to be collected for each source;

5.2 Expenditure for each Vote (Operating Expenditure per Category);

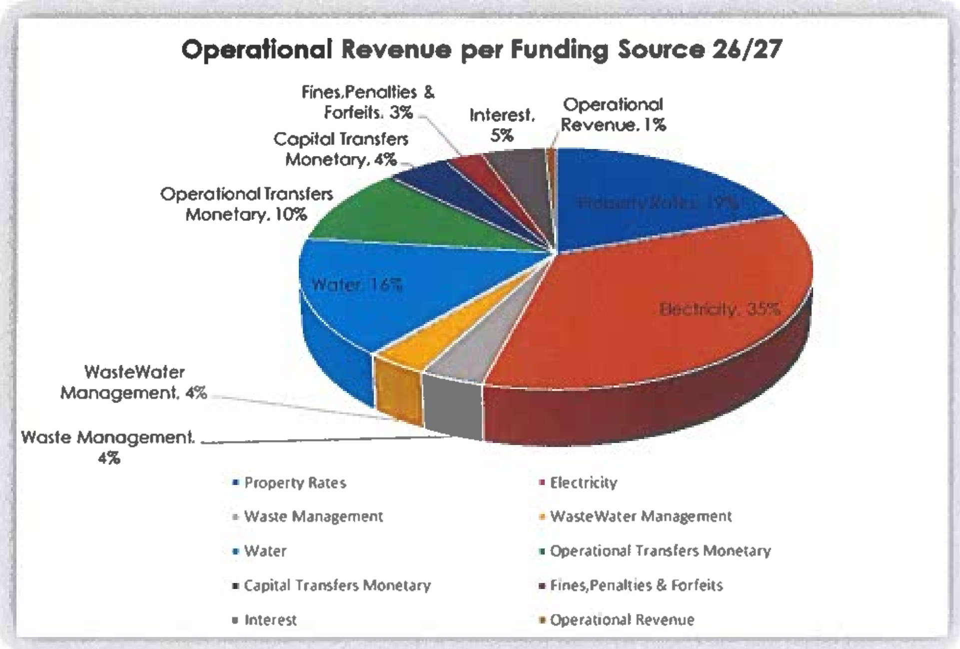
5.3 Revenue and Operating expenditure for each Vote;

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

5.5 Ward Information for expenditure and service delivery.

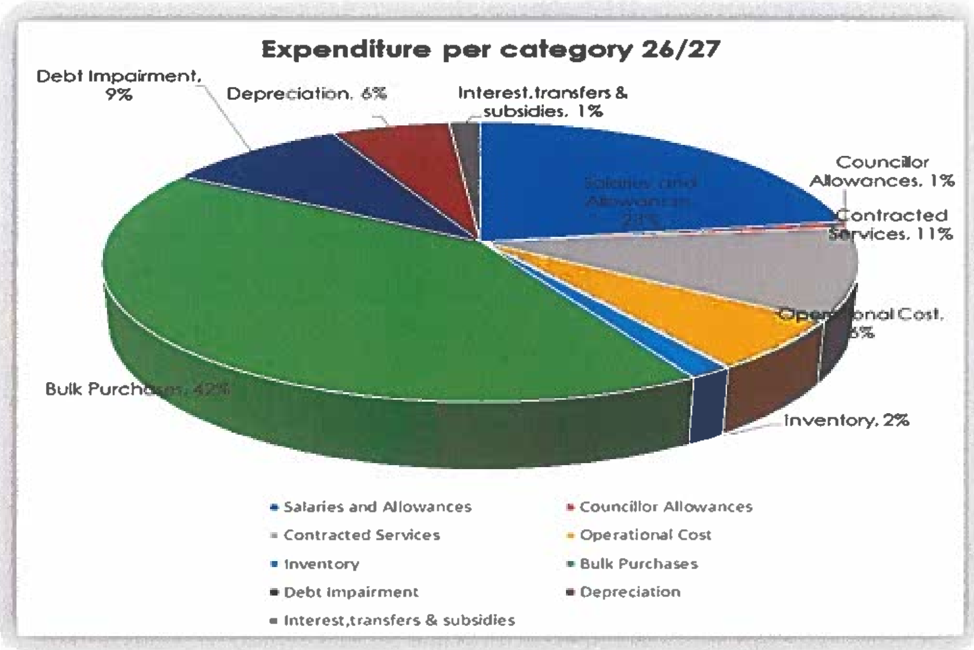
5.1 COMPONENT 1: REVENUE TO BE COLLECTED FOR EACH SOURCE

Schematic reflection on Operational Revenue per Funding Source versus Operational Expenditure per Category



Consolidated Overview of the 2026/2027 – 2028/2029-MTREF

Financial Overview	Adjusted Budget	Budget 2026/2027	Budget 2027/2028	Budget 2028/2029
Total Operating Revenue	2 102 561 667	2 240 764 606	2 410 157 615	2 555 077 822
Total Operating Expenditure	2 090 788 665	2 222 401 583	2 369 922 619	2 507 247 621
Total Capital Expenditure	252 606 530	170 472 782	171 138 000	176 045 390
Total Expenditure	2 343 395 195	2 392 874 365	2 541 060 619	2 683 293 011
Employee Cost	478 192 868	501 750 106	529 628 673	558 029 251
Employee Cost as a % of Opex	22.87%	22.58%	22.35%	22.26%



The classified revenue by main source is reflected for the 2026/2027-MTREF in the following table:

GT422 Midvaal - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	438 811	487 421	592 323	705 879	705 879	705 879	538 397	775 683	837 143	895 238
Service charges - Water	2	244 870	271 745	281 574	322 106	322 106	322 106	246 181	354 034	382 854	414 029
Service charges - Waste Water Management	2	61 723	66 825	70 006	74 628	74 628	74 628	59 375	79 442	84 174	89 190
Service charges - Waste Management	2	57 490	61 186	64 379	70 941	74 941	74 941	59 327	80 561	86 201	92 235
Sale of Goods and Rendering of Services	2	8 247	8 113	7 600	9 742	9 742	9 742	6 783	10 255	10 794	11 359
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	16 074	24 666	23 041	28 440	28 440	28 440	16 534	29 407	30 377	31 349
Interest earned from Current and Non Current Assets	2	32 679	43 678	44 002	48 822	48 822	48 822	31 151	50 628	52 299	53 972
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	1 093	1 234	1 115	1 230	2 230	2 230	1 098	2 364	2 506	2 656
Licence and permits	2	-	-	-	-	2	2	0	2	2	2
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	3 878	1 620	6 148	5 036	5 034	5 034	1 595	5 215	5 387	5 558
Non-Exchange Revenue											
Property rates	2	296 169	322 760	351 320	423 566	413 566	413 566	319 887	435 448	461 575	489 270
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	74 543	45 062	39 051	88 471	58 471	58 471	34 248	61 980	65 698	69 640
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	172 219	189 555	202 091	218 111	233 388	233 388	206 197	234 292	242 456	245 442
Interest	2	13 794	16 507	18 719	22 501	22 501	22 501	17 376	22 501	22 501	22 501
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	74	46	447	-	-	-	1 213	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 421 863	1 540 419	1 701 817	2 019 473	1 999 750	1 999 750	1 539 383	2 141 811	2 283 987	2 422 443

5.2 COMPONENT 2: PROJECTIONS OF EXPENDITURE FOR EACH VOTE (OPERATING EXPENDITURE PER CATEGORY)

GT422 Midvaal - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		449 327	494 335	525 414	680 680	676 787	676 787	741 400	781 185	825 148
Executive and council		6 665	6 665	6 864	7 144	7 144	7 144	7 395	12 058	14 000
Finance and administration		442 662	487 670	518 550	673 536	669 643	669 643	734 005	769 127	811 148
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		107 018	96 918	89 464	127 148	98 148	98 148	93 039	98 181	102 622
Community and social services		18 965	21 969	21 886	22 510	23 510	23 510	19 656	23 152	23 228
Sport and recreation		4 523	18 416	19 944	6 807	6 807	6 807	3 391	2 030	2 152
Public safety		79 403	52 420	43 122	92 314	62 314	62 314	65 399	68 194	72 212
Housing		–	–	–	–	–	–	–	–	–
Health		4 126	4 113	4 512	5 517	5 517	5 517	4 592	4 805	5 029
Economic and environmental services		8 165	23 294	37 789	22 997	24 241	24 241	8 247	7 968	8 248
Planning and development		7 929	19 483	13 914	9 396	10 640	10 640	4 622	4 887	5 167
Road transport		(4 010)	729	20 942	10 519	10 519	10 519	544	–	–
Environmental protection		4 246	3 081	2 933	3 081	3 081	3 081	3 081	3 081	3 081
Trading services		966 292	1 030 940	1 185 217	1 294 982	1 303 386	1 303 386	1 398 079	1 522 824	1 619 060
Energy sources		472 394	529 799	671 285	754 919	762 102	762 102	797 674	864 211	917 809
Water management		313 620	342 550	351 368	358 668	355 908	355 908	406 419	452 854	494 029
Waste water management		113 758	88 375	89 090	99 098	99 098	99 098	101 386	107 559	114 587
Waste management		66 520	70 216	73 474	82 278	86 278	86 278	92 599	98 201	92 635
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 530 801	1 645 486	1 837 884	2 125 787	2 102 562	2 102 562	2 240 765	2 410 158	2 555 078
Expenditure - Functional										
Governance and administration		220 868	285 777	290 161	353 333	354 638	354 638	374 326	392 829	410 089
Executive and council		36 429	44 765	41 752	60 773	57 588	57 588	59 660	61 763	63 927
Finance and administration		184 439	241 012	248 409	292 560	297 051	297 051	314 667	331 066	346 162
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		202 340	189 324	195 133	270 413	241 483	241 483	254 823	266 605	277 606
Community and social services		25 268	26 100	29 129	32 618	33 860	33 860	33 238	35 863	36 030
Sport and recreation		36 719	39 340	44 398	48 624	49 048	49 048	52 485	52 930	54 810
Public safety		135 968	119 307	116 833	182 704	153 952	153 952	164 055	172 538	181 250
Housing		–	–	–	–	–	–	–	–	–
Health		4 384	4 577	4 773	6 466	4 622	4 622	5 045	5 274	5 516
Economic and environmental services		111 110	115 224	132 646	146 717	144 919	144 919	155 577	158 271	163 164
Planning and development		38 540	37 765	42 758	52 880	53 519	53 519	55 475	58 146	60 900
Road transport		68 222	72 944	85 875	89 223	86 813	86 813	95 278	95 043	96 911
Environmental protection		4 347	4 515	4 014	4 614	4 587	4 587	4 824	5 082	5 353
Trading services		837 747	1 021 408	1 155 389	1 340 240	1 349 748	1 349 748	1 437 676	1 552 218	1 656 388
Energy sources		442 714	539 292	593 369	773 454	744 733	744 733	800 375	866 296	942 487
Water management		245 775	286 994	334 368	329 687	367 212	367 212	396 856	437 536	462 224
Waste water management		86 214	97 306	111 432	113 915	118 347	118 347	123 106	127 236	130 226
Waste management		63 043	97 816	116 221	123 184	119 456	119 456	117 339	121 149	121 451
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	1 372 064	1 611 733	1 773 330	2 110 703	2 090 789	2 090 789	2 222 402	2 369 923	2 507 248
Surplus/(Deficit) for the year		158 736	33 753	64 554	15 084	11 773	11 773	18 363	40 235	47 830

5.3 COMPONENT 3: PROJECTIONS FOR REVENUE AND OPERATING EXPENDITURE FOR EACH VOTE

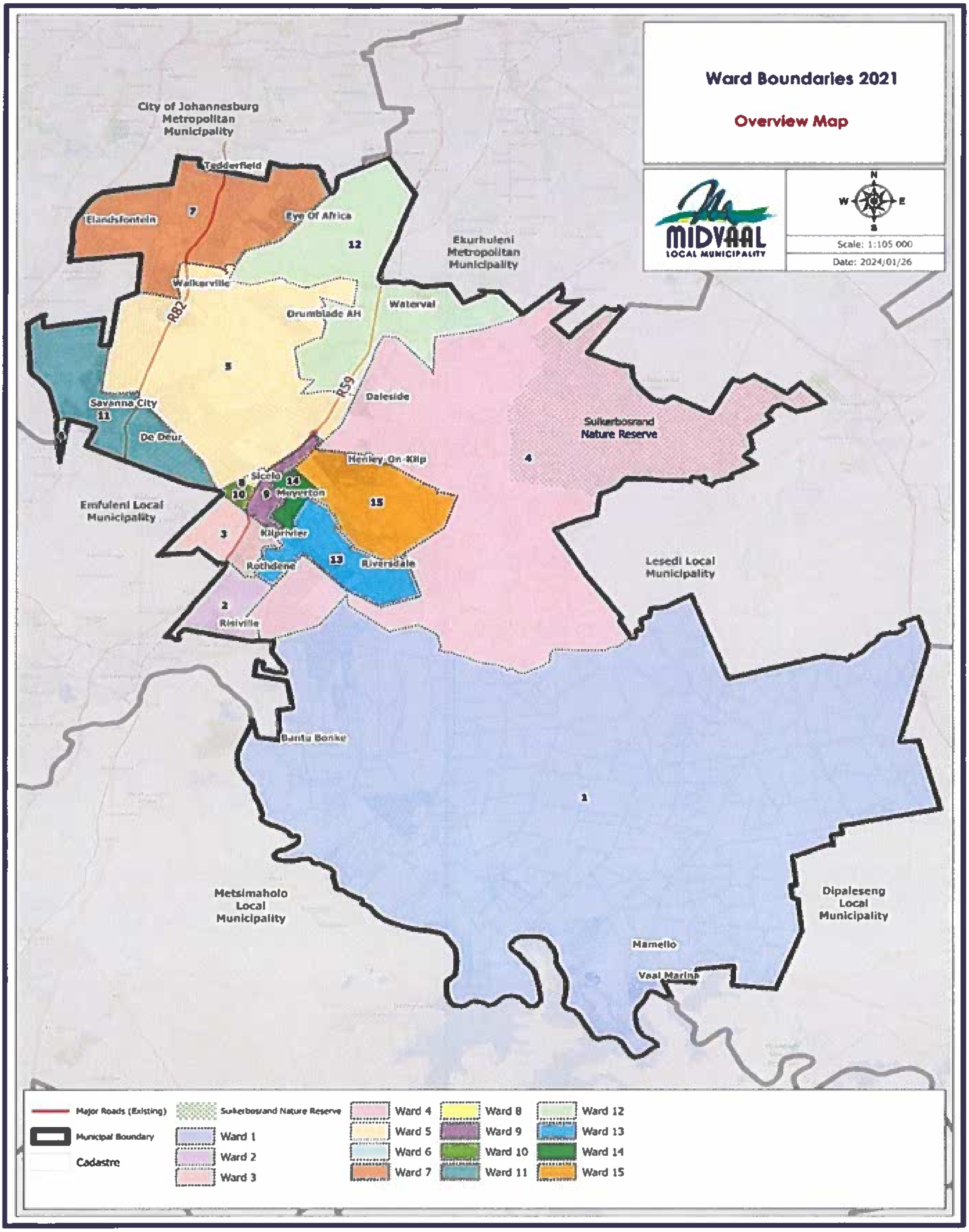
GT422 Midvaal - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 01 - Executive & Council		6 665	6 668	6 864	7 144	7 144	7 144	7 395	12 058	14 000
Vote 02 - Corporate Services		1 675	1 234	2 419	1 575	2 575	2 575	2 730	2 884	3 046
Vote 03 - Financial Services		439 048	484 781	511 406	667 628	657 578	657 578	726 638	759 835	801 483
Vote 04 - Development & Planning		7 929	19 483	13 914	9 396	10 640	10 640	4 622	4 887	5 167
Vote 05 - Health		4 126	4 113	4 512	5 517	5 517	5 517	4 592	4 805	5 029
Vote 06 - Community And Social Services		23 488	40 385	42 723	29 836	33 183	33 183	23 592	25 182	25 380
Vote 07 - Public Safety		6 059	7 270	4 050	3 753	3 753	3 753	3 330	2 407	2 484
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		4 246	3 081	2 933	3 081	3 081	3 081	3 081	3 081	3 081
Vote 10 - Waste Water Management		113 758	88 375	89 090	99 098	99 098	99 098	101 386	107 559	114 587
Vote 11 - Solid Waste Management		66 520	70 216	73 474	82 278	86 278	86 278	92 599	98 201	92 635
Vote 12 - Roads And Transport		69 334	45 880	60 014	99 080	69 080	69 080	62 613	65 787	69 728
Vote 13 - Water Services		313 620	342 550	351 368	358 668	355 908	355 908	406 419	452 854	494 029
Vote 14 - Electrical Services		474 333	531 450	675 117	758 732	768 725	768 725	801 767	870 619	924 428
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 530 801**	**1 645 486**	**1 837 884**	**2 125 787**	**2 102 562**	**2 102 562**	**2 240 765**	**2 410 158**	**2 555 078**
Expenditure by Vote ***to be appropriated***	1									
Vote 01 - Executive & Council		36 350	42 939	41 053	59 853	55 077	55 077	57 154	59 265	61 433
Vote 02 - Corporate Services		75 596	100 989	99 234	113 607	113 639	113 639	130 806	136 691	142 433
Vote 03 - Financial Services		77 562	107 142	111 731	133 481	135 041	135 041	130 991	137 630	144 558
Vote 04 - Development & Planning		38 540	37 765	42 758	52 380	53 075	53 075	55 031	57 702	60 456
Vote 05 - Health		4 142	4 273	4 280	5 974	4 620	4 620	5 042	5 272	5 514
Vote 06 - Community And Social Services		70 622	75 672	85 135	93 703	98 441	98 441	99 732	102 833	105 481
Vote 07 - Public Safety		36 487	42 963	47 218	55 205	57 124	57 124	59 165	62 102	64 985
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		4 347	4 515	4 014	4 614	4 587	4 587	4 824	5 082	5 353
Vote 10 - Waste Water Management		79 522	88 455	98 631	100 827	107 269	107 269	112 027	116 158	119 148
Vote 11 - Solid Waste Management		63 149	97 929	116 341	124 376	120 656	120 656	118 539	122 349	122 651
Vote 12 - Roads And Transport		172 087	154 791	163 473	224 691	192 068	192 068	208 987	214 767	222 933
Vote 13 - Water Services		245 760	287 016	334 032	330 779	367 010	367 010	396 655	437 335	462 022
Vote 14 - Electrical Services		467 901	567 263	625 429	811 214	782 181	782 181	843 449	912 738	990 279
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 372 064**	**1 611 733**	**1 773 330**	**2 110 703**	**2 090 789**	**2 090 789**	**2 222 402**	**2 369 923**	**2 507 248**
Surplus/(Deficit) for the year	2	**158 736**	**33 753**	**64 554**	**15 084**	**11 773**	**11 773**	**18 363**	**40 235**	**47 830**

5.4 COMPONENT 4: QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFOR-MANCE INDICATORS FOR EACH VOTE

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

5.5 COMPONENT 5: WARD INFORMATION FOR EXPENDITURE AND SERVICE DELIVERY



5.5.1 Capital Projects/Programme/Assets: Ward 1

PER WARD	DEPARTMENT	VOTE NUMBER	WARD	FUND	CATEGORY	VOTE DESCRIPTION	BUDGET 2026/2027
1	COMM	05356473520GBH58ZZ01	1	GB	EQUIPMENT	BANTU BONKE LIBRARY BOOKS (DAC)	100 000
2	ENG	10106449420FGRCMZZ01	1	FG	PROJECTS	REPAIRS AND REFURBISHMENT OF DIFFUSER SYSTEM AT VAAL MARINA WWTW	3 369 512
3	PSR	07106473520F5RBXZZ01	1	F5	PROJECTS	VAAL MARINA FENCE	100 000
							3 569 512

5.5.2 Capital Projects/Programmes/Assets: Ward 2

None

5.5.3 Capital Projects/Programmes/Assets: Ward 3

None

5.5.4 Capital Projects/Programmes/Assets: Ward 4

PER WARD	DEPARTMENT	VOTE NUMBER	WARD	FUND	CATEGORY	VOTE DESCRIPTION	BUDGET 2026/2027
1	COMM	05206473520GBH63ZZ04	4	GB	EQUIPMENT	RANDVAAL LIBRARY BOOKS (DAC)	100 000
							100 000

5.5.5 Capital Projects/Programmes/Assets: Ward 5

None

5.5.6 Capital Projects/Programmes/Assets: Ward 6

PER WARD	DEPARTMENT	VOTE NUMBER	WARD	FUND	CATEGORY	VOTE DESCRIPTION	BUDGET 2026/2027
1	COMM	05306473520GBH61ZZ06	6	GB	EQUIPMENT	LAKESIDE LIBRARY BOOKS (DAC)	150 000
							150 000

5.5.7 Capital Projects/Programmes/Assets: Ward 7

None

5.5.8 Capital Projects/Programmes/Assets: Ward 8

PER WARD	DEPARTMENT	VOTE NUMBER	WARD	FUND	CATEGORY	VOTE DESCRIPTION	BUDGET 2026/2027
1	ENG	13056430020FTRCHZZ08	8	FT	PROJECTS	SICELO ERF 78 ELECTRIFICATION	4 695 652
							4 695 652

5.5.9 Capital Projects/Programmes/Assets: Ward 9

PER WARD	DEPARTMENT	VOTE NUMBER	WARD	FUND	CATEGORY	VOTE DESCRIPTION	BUDGET 2026/2027
1	COMM	05056470020GBH68ZZ09	9	GB	EQUIPMENT	ICT HARDWARE (COMPUTORS) - NEW	400 000
2	COMM	05056473520GBH62ZZ09	9	GB	EQUIPMENT	MEYERTON LIBRARY BOOKS (DAC)	300 000
3	COMM	05056460020GBJ67ZZ09	9	GB	EQUIPMENT	MEYERTON LIBRARY FURNITURE & EQUIPMENT - NEW	250 000
4	ENG	10106449420FGRCNZZ09	9	FG	PROJECTS	REHABILITATION OF THE DESLUDGING PIPELINE AT MEYERTON WWTW	2 995 652
5	PSR	11056473520F5RBFZZ09	9	F5	PROJECTS	FOOTPATH	1 500 000
							5 445 652

5.5.10 Capital Projects/Programmes/Assets: Ward 10

PER WARD	DEPARTMENT	VOTE NUMBER	WARD	FUND	CATEGORY	VOTE DESCRIPTION	BUDGET 2026/2027
1	COMM	05256473520GBH64ZZ10	10	GB	EQUIPMENT	SICELO LIBRARY BOOKS (DAC)	150 000
							150 000

5.5.11 Capital Projects/Programmes/Assets: Ward 11

PER WARD	DEPARTMENT	VOTE NUMBER	WARD	FUND	CATEGORY	VOTE DESCRIPTION	BUDGET 2026/2027
1	COMM	08156456020F5K06ZZ11	11	F5	EQUIPMENT	MACHINERY AND EQUIPMENT - NEW	300 000
2	COMM	05156473520GBH59ZZ11	11	GB	EQUIPMENT	DE DEUR LIBRARY BOOKS (DAC)	100 000
3	ENG	13056430020FGJ31ZZ11	11	FG	PROJECTS	HIGHMAST LIGHTS - SAVANNA CITY	869 565
							1 269 565

5.5.12 Capital Projects/Programmes/Assets: Ward 12

None

5.5.13 Capital Projects/Programmes/Assets: Ward 13

None

5.5.14 Capital Projects/Programmes/Assets: Ward 14

None

5.5.15 Capital Projects/Programmes/Assets: Ward 15

PER WARD	DEPARTMENT	VOTE NUMBER	WARD	FUND	CATEGORY	VOTE DESCRIPTION	BUDGET 2026/2027
1	COMM	05056460020GBRCPZZ15	15	GB	PROJECTS	AIR CONDITIONERS	150 000
2	COMM	05106460020GBH69ZZ15	15	GB	EQUIPMENT	HENLEY ON KLIP LIBRARY BOOKS (DAC)	100 000
3	PSR	11056421420F4RACZZ15	15	F4	EQUIPMENT	TRAILER FOR WALK BEHIND ROLLERS	300 000
							550 000

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

PER WARD	DEPARTMENT	VOTE NUMBER	WARD	FUND	CATEGORY	VOTE DESCRIPTION	BUDGET 2026/2027
1	COMM	14056450020F5K92ZZWM	WHOLE MUNICIPALITY	F5	PROJECTS	ADDITIONAL LANDFILL SITE	10 345 000
2	COMM	14056421420F4L66ZZWM	WHOLE MUNICIPALITY	F4	EQUIPMENT	HORSE FOR LOWBED	2 600 000
3	COMM	08056456020F5K06ZZWM	WHOLE MUNICIPALITY	F5	EQUIPMENT	MACHINERY AND EQUIPMENT - NEW	500 000
4	COMM	08056456020F5K95ZZWM	WHOLE MUNICIPALITY	F5	EQUIPMENT	SELF PROPELLED LAWN MOWER	300 000
5	COMM	08056456020F5H08ZZWM	WHOLE MUNICIPALITY	F5	EQUIPMENT	CHAINSAWS	100 000
6	COMM	08056456020F5H47ZZWM	WHOLE MUNICIPALITY	F5	EQUIPMENT	BRUSH CUTTERS	100 000
7	COMM	17056420420F4K12ZZWM	WHOLE MUNICIPALITY	F4	VEHICLES	REFUSE COLLECTION TRUCKS	6 500 000
8	COMM	17056420420F4J07ZZWM	WHOLE MUNICIPALITY	F4	VEHICLES	FRONT-END LOADER	3 500 000
9	COMM	17056600420F4L35ZZWM	WHOLE MUNICIPALITY	F4	VEHICLES	WATER TANKER	3 000 000
10	ENG	13056434020F5RASZZWM	WHOLE MUNICIPALITY	F5	PROJECTS	NETWORK STRENGHTENING	5 000 000
11	ENG	13056420420F4L12ZZWM	WHOLE MUNICIPALITY	F4	VEHICLES	CHERRY PICKER	2 000 000
12	ENG	13056420420F4K30ZZWM	WHOLE MUNICIPALITY	F4	VEHICLES	LAND CRUISERS	950 000
13	ENG	13056456420F5K05ZZWM	WHOLE MUNICIPALITY	F5	EQUIPMENT	EQUIPMENT & TOOLS	700 000
14	ENG	10056446420F5R84ZZWM	WHOLE MUNICIPALITY	F5	PROJECTS	PUMPSTATION REFURBISHMENT AND UPGRADE	2 000 000
15	ENG	10056600420F4RAFZZWM	WHOLE MUNICIPALITY	F4	VEHICLES	1 x SINGLE CAB LDV	600 000
16	ENG	10056456420F5K05ZZWM	WHOLE MUNICIPALITY	F5	EQUIPMENT	EQUIPMENT & TOOLS	500 000
17	ENG	12056444420FNJ44ZZWM	WHOLE MUNICIPALITY	FN	PROJECTS	AGED BULK WATER PIPE REPLACEMENT	23 478 261
18	ENG	12056446020FNL69ZZWM	WHOLE MUNICIPALITY	FN	PROJECTS	WATER METER REPLACEMENT PROGRAMME	10 434 783
19	ENG	12056444420FNJ46ZZWM	WHOLE MUNICIPALITY	FN	PROJECTS	BULK WATER METERS	4 420 000
20	ENG	12056446020FNR47ZZWM	WHOLE MUNICIPALITY	FN	PROJECTS	PRESSURE MANAGEMENT INFRASTRUCTURE	2 886 957

PER WARD	DEPARTMENT	VOTE NUMBER	WARD	FUND	CATEGORY	VOTE DESCRIPTION	BUDGET 2026/2027
21	ENG	12056456020F5RCFZZWM	WHOLE MUNICIPALITY	F5	EQUIPMENT	TOOLS AND EQUIPMENT (WATER DEMAND)	1 000 000
22	ENG	12056444420FNJ45ZZWM	WHOLE MUNICIPALITY	FN	EQUIPMENT	REFURBISHMENT/REPLACEMENT - SUPPLY VALVES	869 565
23	ENG	12056456020F5RCGZZWM	WHOLE MUNICIPALITY	F5	EQUIPMENT	FIRE HYDRANTS	500 000
24	ENG	12056446020F5L53ZZWM	WHOLE MUNICIPALITY	F5	EQUIPMENT	JOJO TANKS	300 000
25	ENG	10106449420FPD13ZZWM	WHOLE MUNICIPALITY	F5	PROJECTS	PUMPSTATION REFURBISHMENT AND UPGRADE - WWTW	2 600 000
26	ENG	10106600420F4RAMZZWM	WHOLE MUNICIPALITY	F4	VEHICLES	BUS TRUCK	1 000 000
27	ENG	12056444420FGJ33ZZWM	WHOLE MUNICIPALITY	FG	PROJECTS	SICELO/HIGHBURY (VALLEY SETTLEMENTS) RESERVOIR	10 610 046
28	ENG	13056430020FTRCJZZWM	WHOLE MUNICIPALITY	FT	PROJECTS	HIGHMAST & STREET LIGHTS: UNSERVICED AREAS	3 443 478
29	ENG	10056449420FQK68ZZWM	WHOLE MUNICIPALITY	FQ	PROJECTS	SEWER CONNECTIONS - NEW	2 000 000
30	ENG	13056430020FQH78ZZWM	WHOLE MUNICIPALITY	FQ	PROJECTS	ELECTRICITY METERING	500 000
31	ENG	13056430020FQH80ZZWM	WHOLE MUNICIPALITY	FQ	PROJECTS	ELECTRICAL CONNECTIONS - NEW	500 000
32	PSR	07106460020F5H29ZZWM	WHOLE MUNICIPALITY	F5	PROJECTS	REPLACEMENT OF CCTV CAMERAS	1 500 000
33	PSR	07106460020F5H44ZZWM	WHOLE MUNICIPALITY	F5	PROJECTS	CCTV CAMERAS - NEW	500 000
34	PSR	07106460020F5H41ZZWM	WHOLE MUNICIPALITY	F5	EQUIPMENT	RADIOS AND REPEATERS	350 000
35	PSR	07106456420F5R96ZZWM	WHOLE MUNICIPALITY	F5	EQUIPMENT	FIRE EQUIPMENT - NEW	200 000
36	PSR	07106420420GRRCQZZWM	WHOLE MUNICIPALITY	GR	VEHICLES	FIRE COMBATING VEHICLE	1 000 000
37	PSR	11056472420F5RC9ZZWM	WHOLE MUNICIPALITY	F5	PROJECTS	ROADS REHABILITATION	19 500 000
38	PSR	11056456020F5RCTZZWM	WHOLE MUNICIPALITY	F5	EQUIPMENT	JET PATCHER MACHINE	6 000 000
39	PSR	11056456020F5H14ZZWM	WHOLE MUNICIPALITY	F4	EQUIPMENT	ROLLER COMPACTOR	800 000
40	PSR	11056456020F5K50ZZWM	WHOLE MUNICIPALITY	F5	EQUIPMENT	EQUIPMENT	250 000
41	PSR	11056472420FGD94ZZWM	WHOLE MUNICIPALITY	FG	PROJECTS	GRAVEL TO TAR (MIG) - NEW	12 929 311
							146 267 401

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

PER WARD	DEPARTMENT	VOTE NUMBER	WARD	FUND	CATEGORY	VOTE DESCRIPTION	BUDGET 2026/2027
1	COMM	08056473520F5RAUZZHO	HEAD OFFICE	F5	EQUIPMENT	EQUIPMENT	100 000
2	COMM	05406460020F5RABZZHO	HEAD OFFICE	F5	PROJECTS	AIR CONDITIONERS	25 000
3	CORP	01106460020F5H40ZZHO	HEAD OFFICE	F5	EQUIPMENT	OFFICE FURNITURE	900 000
4	CORP	01256460020F5C11ZZHO	HEAD OFFICE	F5	PROJECTS	AIR CONDITIONERS	500 000
5	CORP	01256456420F5RCLZZHO	HEAD OFFICE	F5	PROJECTS	GENERATORS	50 000
6	CORP	01356470020F5H27ZZHO	HEAD OFFICE	F5	PROJECTS	NETWORKS & COMPUTER RELATED HARDWARE	2 500 000
7	CORP	01356470020F5K89ZZHO	HEAD OFFICE	F5	EQUIPMENT	LAPTOPS & DESKTOPS (MOBILE DEV REFURBISH)	1 500 000
8	CORP	01456600420F4RCEZZHO	HEAD OFFICE	F4	VEHICLES	MAYORAL VEHICLE	700 000
9	ENG	10056420420F4RATZZHO	HEAD OFFICE	F4	VEHICLES	6000 L VACUUM TRUCK	2 000 000
							8 275 000

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 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 C3797/05/2026 dated 28 May 2026.

The Draft Service Delivery & Budget Implementation Plan, according to Section 69(3)(a) & (b) of the MFMA was submitted on 11 June 2026 to the Executive Mayor for approval within 14 days after receipt, i.e. 25 June 2026.

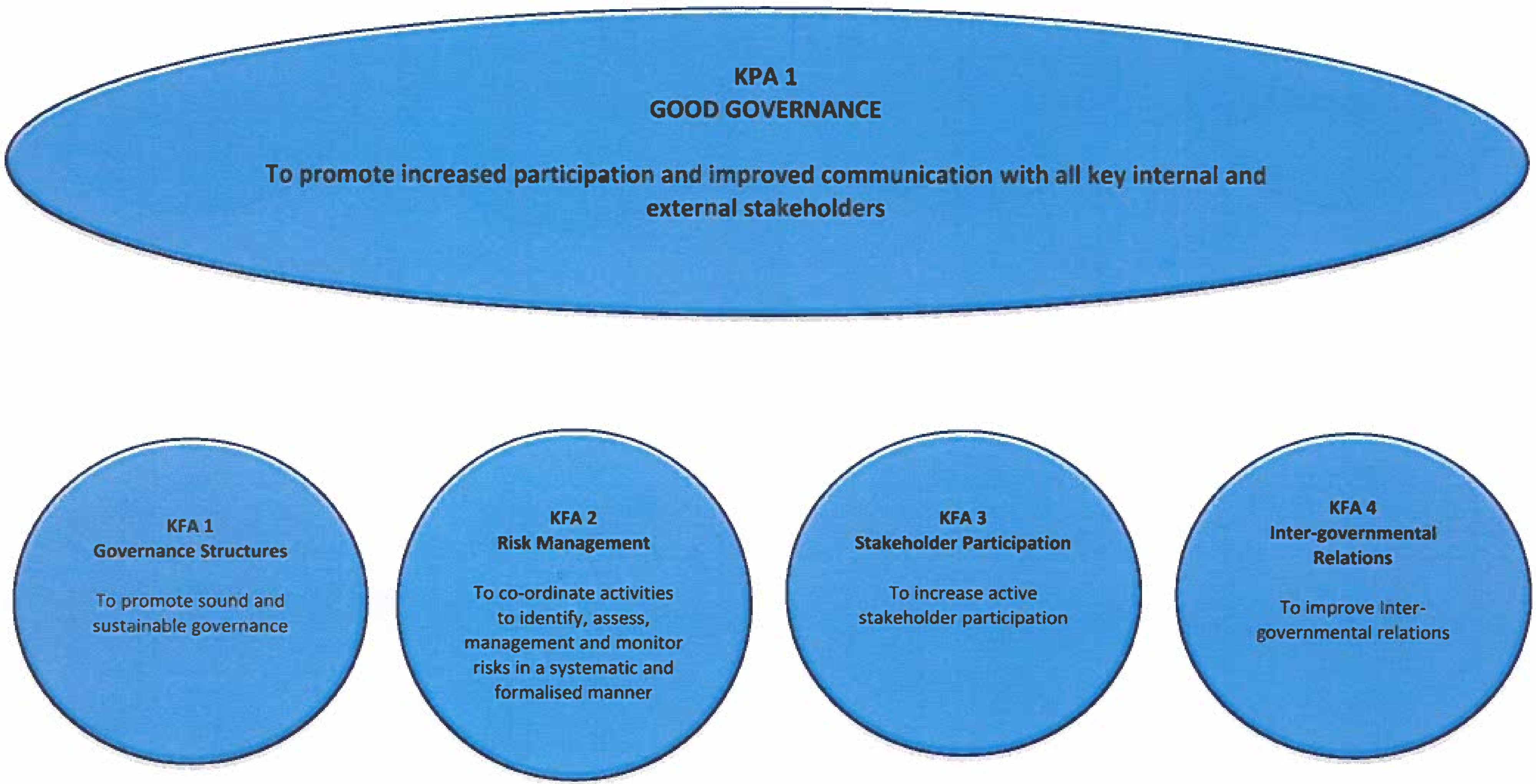
The Executive Mayor on 25 June 2025 approved the Service Delivery & Budget Implementation Plan 2026/2027 for implementation.

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

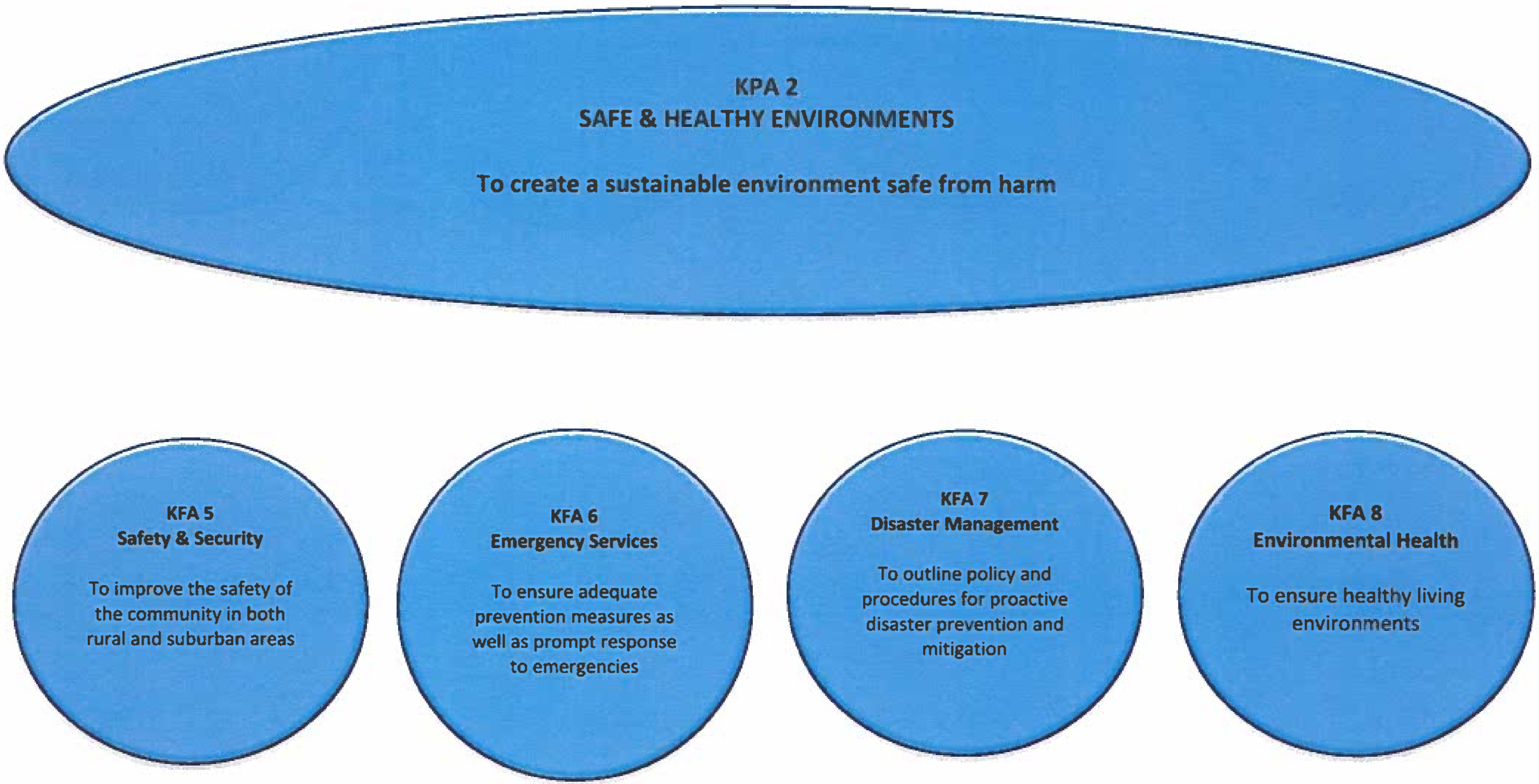
As earlier referred to, the Key Performance Areas (KPAs) have been broken down into focus areas for implementation referred to as Key Focus Areas (KFAs). The focus areas segment the KPA into its constituent opportunities and are supported by Key Performance Indicators (KPIs), which are in turn achieved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

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027 YEAR 5 2026/2027 TARGET	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027 1 JULY 2026 - 30 JUNE 2027 Q1 TARGET (Q1)	Q2 TARGET (Q2)	Q3 TARGET (Q3)	Q4 TARGET (Q4)
1	MM	KPI 001	KPA 1	KFA 02	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	5	3 = Quarterly Organisational progress reports completed and submitted within 30 days after the end of the quarter into the Reporting Cycle	4	1	1	1	1
2	CORP	KPI 019	KPA 1	KFA 04	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	5	3 = Outcome report submitted into reporting cycle as per indicator definition, quarterly	3	1	-	1	1
3	MM	KPI 020	KPA 1	KFA 01	Percentage external findings addressed on OPCA Plan by 30 June 2027	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	10	3 = 90% 4 = 90.01% - 95% 5 = 95.01% - 100%	90%	-	-	-	90%
4	CORP	KPI 027	KPA 1	KFA 03	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	5	3 = Ward Committee meetings arranged according to approved Year Planner quarterly	45	15	-	15	15


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

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027 YEAR 5 2026/2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027 1 JULY 2026 - 30 JUNE 2027			
											Q1	Q2	Q3	Q4
										TARGET	TARGET (Q1)	TARGET (Q2)	TARGET (Q3)	TARGET (Q4)
1	PSR	KPI 040	KPA 2	KFA 06	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	10	3 = 90.1% - 92.99% 4 = 93.1% - 96% 5 = 96.01% - 100%	90%	90%	90%	90%	90%
2	MM	KPI 090	KPA 2	KFA 08	Status Quo Database of all environmental authorisations, environmental licenses and associated projects signed off by the Municipal Manager by end Oct 2026	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 2026	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	5	3 = Consolidated Status Quo Database signed off by the Municipal Manager by end Oct 2026	1	-	1	-	-
3	PSR	KPI 048	KPA 2	KFA 07	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	10	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	1	-	-	-	1

4	COMM	KPI 049	KPA 2	KFA 08	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	10	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)	4	1	1	1	1
5	PSR	KPI 051	KPA 2	KFA 05	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	10	3 = 80% - 85% 4 = 85.01% - 90% 5 = 90.01% - 100%	80%	80%	80%	80%	80%

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

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027 YEAR 5 2026/2027 TARGET	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027 1 JULY 2026 - 30 JUNE 2027 Q1 TARGET (Q1)	Q2 TARGET (Q2)	Q3 TARGET (Q3)	Q4 TARGET (Q4)
1	COMM	KPI 043	KPA 3	KFA 10	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	10	3 = 1 programme per quarter 4 = 1 programme per quarter plus 2 additional programmes implemented with external stakeholders that does not require internal funding per annum 5 = 1 programme per quarter plus 3 additional programmes implemented with external stakeholders that does not require internal funding per annum	4	1	1	1	1
2	COMM	KPI 044	KPA 3	KFA 11	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	10	3 = 55 inspections per annum 4 = 55 - 60 inspections per annum 5 = 60 and more inspections per annum	55	-	-	-	55
3	MM	KPI 089	KPA 3	KFA 11	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	5	3 = 5 4 = 6 5 = 7	5	-	-	-	5
4	COMM	KPI 078	KPA 3	KFA 11	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)	10	3 = Training of Day Mothers, Child Growth Checklist & Database for 3 & 4 year olds by 30 Jun 2027. Baseline report submitted by 30 Jun 2025 4 = Training of Day Mothers, Child Growth Checklist & Database for 3 & 4 year olds by 30 May 2027. Baseline report submitted by 30 May 2027 5 = Submission of baseline report by 30 Apr 2027	1	-	-	1	-

5	COMM	KPI 079	KPA 3	KFA 10	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	20	3 = 2 Events per quarter 4 = 3 Events per quarter 5 = 4 or more Events per quarter	8	2	2	2	2

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 perfor-mance 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

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027 YEAR 5 2026/2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027 1 JULY 2026 - 30 JUNE 2027			
											Q1	Q2	Q3	Q4
										TARGET	TARGET (Q1)	TARGET (Q2)	TARGET (Q3)	TARGET (Q4)
1	CORP	KPI 021	KPA 4	KFA 15	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	10	3 = 95% 4 = 95.01% - 97% 5 = 97.01% - 100%	95%	95%	95%	95%	95%
2	CORP	KPI 022	KPA 4	KFA 16	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	10	3 = Status quo of all existing policies reported to Council by 30 Sep 2026 (Council Resolution)	1	1	-	-	-
3	CORP	KPI 023	KPA 4	KFA 16	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	10	3 = Litigation actions assessed within an average of 7 working days per quarter	7	7	7	7	7
4	MM	KPI 024	KPA 4	KFA 14	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	10	3 = Section 52(d)-performance report submitted on primary assessment, based on Portfolio of Evidence	4	1	1	1	1
5	CORP	KPI 076	KPA 4	KFA 16	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	10	3 = Report submitted into reporting cycle (Confidential - only to Mayoral Committee) as per Indicator definition	4	1	1	1	1

6	CORP	KPI 028	KPA 4	KFA 13	(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)	10	3 = 90% 4 = 90.1% - 94.99% 5 = 95% and above	90%	-	-	-	90%
7	CORP	KPI 029	KPA 4	KFA 13	(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	5	3 = Employment Equity Report (2026) submitted into the reporting cycle by end Jan 2027	1	-	-	1	-
8	CORP	KPI 067	KPA 4	KFA 15	Assess and report possible solutions to enhance ICT service delivery in terms of Cyber Security	Phase 1: Cyber Security: (1) SOLAR Financial System (2) PayDay Payroll System (3) Ontec Vending Solution (Prepaid Electricity) Q1 = Approved Assessment Outcome Report by the Head of Department (Signature) by end Sep 2026 Q2 = Assessment Outcome Report considered by the Mayoral Committee (Mayoral Committee Resolution) by end Dec 2026	To enhance systems and technology to deliver excellent customer experience addressing Cyber Security	10	3 = Assessment Outcome Report by 30 Sep 2026 4 = Mayoral Committee Resolution by 31 Dec 2026	2	1	1	-	-
9	MM	KPI 084	KPA 4	KFA 14	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	10	3 = 90% - 92% 4 = 92.01% - 94.99% 5 = 95% - Above	90%	90%	90%	90%	90%

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

PER KPA	RESPONSIBLE DEPARTMENT	KPI	RESPONSIBLE OFFICIAL	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027			
											YEAR 5	1 JULY 2026 - 30 JUNE 2027			
											2026/2027	Q1	Q2	Q3	Q4
											TARGET	TARGET (Q1)	TARGET (Q2)	TARGET (Q3)	TARGET (Q4)
1	MM	New	R. van Greune	KPA 5	KFA 17	Percentage reduction in Unauthorised, Irregular, Fruitless & Wasteful Expenditure (UIFW Exp) for the 2026/2027-financial year	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. Targets aligned with the UIFW Expenditure Reduction Strategy, released by National Treasury for National & Provincial Government Oversight Measures Municipalities and Municipal Entities, Sep 2021	5	3 = 50% - 60% 4 = 60.01% - 74.99% 5 = 75% and more	50%	-	-	-	50%
2	FIN	New	H. Bosman (Acting Chief Financial Officer)	KPA 5	KFA 17	Unauthorised, Irregular, Fruitless & Wasteful Expenditure Reduction Strategy 2026/2027 approved by Council for implementation	UIFW Expenditure Reduction Strategy 2026/2027 approved by Council 30 Sep 2026	To reduce the UIFW Expenditure with at least 75% with the institutionalisation of the Reduction Strategy. Targets aligned with the UIFW Expenditure Reduction Strategy, released by National Treasury for National & Provincial Government Oversight Measures Municipalities and Municipal Entities, Sep 2021	5	3 = UIFW Expenditure Reduction Strategy approved by Council 30 Sep 2026	1	1	-	-	-
3	FIN	KPI 007	K. Desai	KPA 5	KFA 17	(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 fixed operation expenditure	10	3 = 2.50 months 4 = 3 - 4 months 5 = more than 4	2,5	2,5	2,5	2,5	2,5
4	FIN	KPI 008	K. Desai	KPA 5	KFA 17	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	10	3 = 1.5 : 1 4 = 1.6 : 1 - 3 : 1 5 = 3.1 : 1 - 4 : 1	1.5 : 1	1.5 : 1	1.5 : 1	1.5 : 1	1.5 : 1

PER KPA	RESPONSIBLE DEPARTMENT	KPI	RESPONSIBLE OFFICIAL	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027			
											YEAR 5	1 JULY 2026 - 30 JUNE 2027			
											2026/2027	Q1	Q2	Q3	Q4
											TARGET	TARGET (Q1)	TARGET (Q2)	TARGET (Q3)	TARGET (Q4)
5	MM	KPI 009	P. Magodi	KPA 5	KFA 17	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	10	1 = Any regression below Clean Audit 5 = Maintaining Clean Audit	Clean Audit	-	Clean Audit	-	-
6	FIN	KPI 010	A. Meiring	KPA 5	KFA 18	(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 redemption charges	15	3 = 15 4 = 16 5 = >17	15	15	15	15	15
7	FIN	KPI 011	A. Meiring	KPA 5	KFA 18	(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 for service charges	15	3 = 50% 4 = 49% - 46% 5 = 45% and lower	50%	50%	50%	50%	50%
8	FIN	KPI 012	A. Meiring	KPA 5	KFA 18	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 cash. The norm is 95%	5	3 = 90% 4 = 90.01% - 90.99% 5 = >91%	90%	90%	90%	90%	90%

PER KPA	RESPONSIBLE DEPARTMENT	KPI	RESPONSIBLE OFFICIAL	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027			
											YEAR 5	1 JULY 2026 - 30 JUNE 2027			
											2026/2027	Q1	Q2	Q3	Q4
											TARGET	TARGET (Q1)	TARGET (Q2)	TARGET (Q3)	TARGET (Q4)
9	FIN	KPI 013	A. Meiring	KPA 5	KFA 17	(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	5	3 = 99% 4 = 99.01% - 99.99% 5 = 100%	99%	99%	99%	99%	99%
10	MM	KPI 014.1	P. Magodi (Various Heads of Department)	KPA 5	KFA 19	(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%	10	3 = 90% 4 = 90.01% - 92.99% 5 = 93.01% - 100%	90%	-	50%	-	90%
11	CORP	KPI 014.3	S. Cave	KPA 5	KFA 19	(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%	10	3 = 95% 4 = 95.01% - 96.99% 5 = 97.01% - 100%	95%	-	50%	-	95%
12	ENG	KPI 014.5	L. Thwala	KPA 5	KFA 19	(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%	5	3 = 95% 4 = 95.1% - 96.99% 5 = 97.1% - 100%	95%	-	50%	-	95%
13	COMM	KPI 014.6	A. Ntengenyane	KPA 5	KFA 19	(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%	20	3 = 95% 4 = 95.01% - 96.99% 5 = 97.01% - 100%	95%	-	50%	-	95%

PER KPA	RESPONSIBLE DEPARTMENT	KPI	RESPONSIBLE OFFICIAL	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027 YEAR 5 2026/2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027 1 JULY 2026 - 30 JUNE 2027 Q1	Q2	Q3	Q4
											TARGET	TARGET (Q1)	TARGET (Q2)	TARGET (Q3)	TARGET (Q4)
14	PSR	KPI 014.7	E. Lensley	KPA 5	KFA 19	(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%	15	3 = 95% 4 = 95.01% - 96.99% 5 = 97.01% - 100%	95%	-	50%	-	95%
15	FIN	KPI 015	D. Semano (Acting Director)	KPA 5	KFA 19	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 and B-BBEE	15	3 = 20% 4 = 20.01% - 22% 5 = 22.01% and above	20%	-	-	-	20%
16	FIN	KPI 017	K. Desai	KPA 5	KFA 20	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 Delegations. The norm is 8%	5	3 = 8% - 9.99% 4 = 10% - 12% 5 = 12.01% and more	8%	8%	8%	8%	8%
17	FIN	KPI 039	K. Desai	KPA 5	KFA 17	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	10	3 = 30% 4 = 29% - 21% 5 = 20% and lower	30%	30%	30%	30%	30%

PER KPA	RESPONSIBLE DEPARTMENT	KPI	RESPONSIBLE OFFICIAL	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027			
											YEAR 5	1 JULY 2026 - 30 JUNE 2027			
											2026/2027	Q1	Q2	Q3	Q4
											TARGET	TARGET (Q1)	TARGET (Q2)	TARGET (Q3)	TARGET (Q4)
18	FIN	KPI 057	R. Fairfoot	KPA 5	KFA 19	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	3 = Report submitted into reporting cycle by the 15 working day quarterly	4	1	1	1	1
19	FIN	KPI 071	H. Bosman (Acting Chief Financial Officer)	KPA 5	KFA 17	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 (MFMA Circular 71)	2	3 = Procurement Plan signed off by 15 Jul 2027	1	1	-	-	-
20	ENG	KPI 072.1	L. Thwala	KPA 5	KFA 19	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%	10	3 = 95% 4 = 95.01% - 98% 5 = 98.01% and higher	95%	-	50%	-	95%
21	MM	KPI 072.2	P. Magodi (Various Heads of Department)	KPA 5	KFA 19	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%	10	3 = 90% 4 = 90.01% - 92% 5 = 92.01% - above	90%	-	40%	-	90%

PER KPA	RESPONSIBLE DEPARTMENT	KPI	RESPONSIBLE OFFICIAL	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027 YEAR 5 2026/2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027 1 JULY 2026 - 30 JUNE 2027			
												Q1	Q2	Q3	Q4
											TARGET	TARGET (Q1)	TARGET (Q2)	TARGET (Q3)	TARGET (Q4)
22	PSR	KPI 072.3	E. Lensley	KPA 5	KFA 19	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%	15	3 = 95% 4 = 95.01% - 98% 5 = 98.01% and higher	95%	-	50%	-	95%
23	COMM	KPI 072.4	A. Ntengenyane	KPA 5	KFA 19	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%	10	3 = 95% 4 = 95.01% - 98% 5 = 98.01% and higher	95%	-	50%	-	95%

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

PER KPA	RESPONSIBLE DEPARTMENT	KPI	RESPONSIBLE OFFICIAL	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027 YEAR 5 2026/2027 TARGET	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027 1 JULY 2026 - 30 JUNE 2027 Q1 TARGET (Q1)	Q2 TARGET (Q2)	Q3 TARGET (Q3)	Q4 TARGET (Q4)
1	ENG	New	V. Tshabalala	KPA 6	KFA 25	Feasibility study to construct a hockey stadium	Feasibility Study Report signed by the Principle Agent by 30 June 2027	To conduct feasibility studies to construct a hockey stadium	10	3 = study completed by 30 Jun 2027 4 = Study completed during May 2027 5 = Study completed during Apr 2027	1	-	-	-	1
2	ENG	KPI 030	N. Nkomo	KPA 6	KFA 21	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)	10	3 = (-10%) 4 = (-9.99%) to (-9.50%) 5 = (-9.49%) and lower	-10%	-	-	-	-10%
3	PSR	KPI 031	K. Ngcane	KPA 6	KFA 22	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 through road rehabilitation. Road rehabilitation includes overlay, resurface and/or reconstruction, depending on level of deterioration	15	3 = 90% - 92.99% 4 = 93.01% - 95% 5 = 95.01% - 100%	90%	-	-	-	90%
4	ENG	KPI 032	D. Mukwevho	KPA 6	KFA 23	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%)	10	3 = -30% 4 = -29.99% to -27.00% 5 = -26.99% and lower	-30%	-	-	-	-30%
5	ENG	KPI 033	R. Madimutsa	KPA 6	KFA 23	(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	10	3 = 67.61% 4 = 67.62% to 69.99% 5 = 70% and higher	68%	-	-	-	68%
6	ENG	KPI 034	R. Madimutsa	KPA 6	KFA 23	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	-	-	-	-	-
7	ENG	KPI 035	R. Madimutsa	KPA 6	KFA 23	(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	5	3 = 84.27% 4 = 84.28% to 86.99% 5 = 87% and higher	84,27%	-	-	-	84,27%

PER KPA	RESPONSIBLE DEPARTMENT	KPI	RESPONSIBLE OFFICIAL	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027 YEAR 5 2026/2027 TARGET	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027 1 JULY 2026 - 30 JUNE 2027 Q1 TARGET (Q1)	Q2 TARGET (Q2)	Q3 TARGET (Q3)	Q4 TARGET (Q4)
8	ENG	KPI 036	R. Madimutsa	KPA 6	KFA 23	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	324	-	-	-	324
9	ENG	KPI 037	N. Nkomo	KPA 6	KFA 21	(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	5	3 = 64.13% 4 = 64.14% to 66.99% 5 = 67% and higher	64,13%	-	-	-	64,13%
10	ENG	KPI 038	N. Nkomo	KPA 6	KFA 21	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 (Erf 78, Sicelo Walk-ups)	10	3 = 500 - 519 4 = 520 - 539 5 = 540 or higher	540	-	-	-	540
11	COMM	KPI 047	T. Mabula	KPA 6	KFA 24	(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	Provision of access to the basic level of solid waste removal at the National minimum Target of 86%	10	3 = 86% 4 = 86.01% - 89.99% 5 = 90% and above	86%	-	-	-	86%
12	ENG	New	V. Tshabalala	KPA 6	KFA 24	Construction of Walkerville Landfill Site (Phase 1)	% expenditure to construct Walkerville Landfill Site (Phase 1) by 30 Jun 2027	To ensure compliance with relevant legislation and Council's protocols	5	3 = 90% 4 = 90.01% - 95% 5 = 95.01% and above	90%	-	-	-	90%
13	ENG	KPI 053	V. Tshabalala	KPA 6	KFA 22	Number of km/m of gravel road converted to tarred road	Completion Certificate for 633 m gravel road converted to tar road: 1. Felix Avenue - 292 m 2. Janet Avenue - 341 m 3. Morkel Avenue - 233 m signed off by the Employer's agent by 30 Jun 2027	Upgrading of Felix, Janet & Morkel Avenue (Ohenimuri)	10	3 = Project completed by 30 Jun 2027 4 = Project completed during May 2027 5 = Project completed during Apr 2027	866 m	-	-	-	866 m

PER KPA	RESPONSIBLE DEPARTMENT	KPI	RESPONSIBLE OFFICIAL	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027			
											YEAR 5	1 JULY 2026 - 30 JUNE 2027			
											2026/2027	Q1	Q2	Q3	Q4
											TARGET	TARGET (Q1)	TARGET (Q2)	TARGET (Q3)	TARGET (Q4)
14	PSR	KPI 060.1	K. Ngcane	KPA 6	KFA 22	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	15	3 = 90% 4 = 90.01% - 94.99% 5 = 95% and above	90%	-	-	-	90%
15	PSR	KPI 060.2	K. Ngcane	KPA 6	KFA 22	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	10	3 = 90% 4 = 91% - 94.99% 5 = 95% and above	90%	-	-	-	90%
16	MM	KPI 092	L. Thwala	KPA 6	KFA 21	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 28 Febr 2027 (Council Resolution)	To ensure Midvaal Municipality's vision of innovation and alternative energy is realised	5	3 = Report to Council by 28 Febr 2027 (Council Resolution)	1	-	-	1	-

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

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027 YEAR 5 2026/2027 TARGET	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027 1 JULY 2026 - 30 JUNE 2027 Q1 TARGET (Q1)	Q2 TARGET (Q2)	Q3 TARGET (Q3)	Q4 TARGET (Q4)
1	CORP	KPI 018	KPA 7	KFA 27	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)	5	3 = Approved Annual Year Planner by Mayoral Committee by 28 Aug 2026	1	1	-	-	-
2	MM	KPI 088	KPA 7	KFA 28	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	10	3 = 80% 4 = 80.01% - 82% 5 = 82.01% - 100%	80%	80%	80%	80%	80%
3	CORP	KPI 026	KPA 7	KFA 27	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	5	3 = Website updated as per indicator definition	100%	100%	100%	100%	100%
4	CORP	KPI 025	KPA 7	KFA 28	Number of Customer Care Complaints reports submitted to Mayoral Committee quarterly	Report the consolidated Customer Care complaints report to the Mayoral Committee within 15 working days after the end of the quarter (Proof of submission into the reporting)	To monitor customer satisfaction and ensure feedback on public complaints received via the Complaints Call Centre	5	3 = Customer Care Complaints report distributed quarterly as per indicator definition	4	1	1	1	1

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

PER KPA	RESPONSIBLE DEPARTMENT	KPI	KPA	KFA	KEY PERFORMANCE INDICATOR (KPI) 2026/2027	DEFINITION	OBJECTIVE OF INDICATOR	WEIGHTING	PERFORMANCE MATRIX	2022 - 2027 YEAR 5 2026/2027 TARGET	SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026/2027 1 JULY 2026 - 30 JUNE 2027 Q1 TARGET (Q1)	Q2 TARGET (Q2)	Q3 TARGET (Q3)	Q4 TARGET (Q4)
1	DP	KPI 002	KPA 8	KFA 29	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	30	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	30	30	30	30	30
2	DP	KPI 003	KPA 8	KFA 29	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	20	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 8 months	Within 8 months	Within 8 months	Within 8 months
3	ENG	KPI 004.1	KPA 8	KFA 29	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	5	3 = 90% 4 = 90.01% - 92.99% 5 = 93% and above	90%	75%	80%	85%	90%

4	ENG	KPI 004.2	KPA 8	KFA 29	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	5	3 = 90% 4 = 90.01% - 92.99% 5 = 93% and above	90%	75%	80%	85%	90%
5	DP	KPI 005	KPA 8	KFA 31	(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)	10	3 = 1 500 - 2 000 per annum 4 = 2 000 per annum 5 = >2 001 per annum	1 500	1 500	-	-	-
6	MM	KPI 091	KPA 8	KFA 31	Local Economic Development (LED) Strategy reviewed	Local Economic Development Strategy with measurable activities reviewed and submitted into the reporting cycle by 28 Febr 2027 for Council approval for implementation	To ensure Midvaal Local Municipality's Vision of growing the economy and creating jobs be realised, focusing on Local Economic Development (LED)	5	3 = Reviewed Local Economic Development Strategy submitted into reporting cycle by 28 Febr 2027 for Council approval for implementation	1	-	-	1	-
7	DP	KPI 050	KPA 8	KFA 30	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	10	3 = 100% within 35 - 48 hours per threat reported per quarter 4 = 100% within 25 - 34 hours per threat reported per quarter 5 = 100% within 1 - 24 hours per threat reported per quarter	100%	100%	100%	100%	100%
8	DP	KPI 055	KPA 8	KFA 29	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 Committee 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	5	3 = 360 per annum 4 = 361 - 380 per annum 5 = 381 and above per annum	360	90	90	90	90
9	DP	KPI 056	KPA 8	KFA 29	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	10	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%

10	DP	KPI 086	KPA 8	KFA 31	Number of training sessions held for Informal Businesses/Township Businesses/SMMEs/Co-operatives/Farmers with relevant stakeholders quarterly	Training Sessions held as per the approved Annual Training Programme evidenced	To assist SMMEs/Co-operatives/Farmers	5	3 = 2 x session/workshop per quarter 4 = 3 x sessions/workshops per quarter 5 = 4 x sessions/workshops per quarter	8	2	2	2	2
11	DP	KPI 087	KPA 8	KFA 29	Number of public awareness campaigns conducted in the Built Environment with the community quarterly	Annual Public Awareness Campaign Programme executed quarterly evidenced	To improve land use and building developments in line with legislation and relevant policies of Council. Planned initiatives to inform, educate and engage communities on built environment issues	10	3 = 1 x campaign per quarter 4 = 2 x campaigns per quarter 5 = 3 x campaigns per quarter	4	1	1	1	1

MIDVAAL LOCAL MUNICIPALITY

MINUTES OF THE 5TH ORDINARY MEETING OF 2026 HELD ON THURSDAY, 28 MAY 2026 AT 14:00 IN THE COUNCIL CHAMBERS

C 3797/05/2026
SMC A/6873/05/2026

9.A.4 [FS]: MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF): 2026/2027 TO 2028/2029 AS REQUIRED BY SECTION 24 OF THE MFMA

5/1/1 2026/2027 – 2028/2029

COMPETENCY: COUNCIL

Ald. P. Hutcheson presented the Final Medium Term Revenue and Expenditure Framework for 2026/2027 to 2028/2029 as required by Section 24 of the MFMA to Council.

IT WAS UNANIMOUSLY RESOLVED:

1. That the Council of Midvaal Local Municipality, acting in terms of Section 24 of the Municipal Finance Management Act, (Act 56 of 2003), approves and adopts:

   1.1. The annual budget of the municipality for the financial year 2026/2027 and the multi-year and single-year capital appropriations as set out in the following tables:

   1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 12 of Annexure "A";
   1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 13 of Annexure "A";
   1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 14 of Annexure "A"; and
   1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 15 of Annexure "A".

   1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

   1.2.1. Budgeted Financial Position as contained in Table 16 of Annexure "A";
   1.2.2. Budgeted Cash Flows as contained in Table 17 of Annexure "A";
   1.2.3. Cash-backed reserves and accumulated surplus reconciliation as contained in Table 18 of Annexure "A";
   1.2.4. Asset management as contained in Table 19 of Annexure "A"; and
   1.2.5. Basic service delivery measurement as contained in Table 20 of Annexure "A".

2. That the Council of Midvaal Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000), approves and adopts with effect from 1 July 2026 the tariffs as contained in Annexure "D":

2.1. the tariffs, rebates and exemptions for property rates
2.2. the tariffs for electricity
2.3. the tariffs for the supply of water
2.4. the tariffs for sanitation services
2.5. the tariffs for solid waste services

3. That the Council of Midvaal Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000), approves and adopts with effect from 1 July 2026 the tariffs for other services, as set out in Annexure "D".

4. To give proper effect to the municipality's annual budget, the Council of Midvaal Local Municipality approves that cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

5. That the Council of Midvaal Local Municipality, acting in terms of section 17 of the Municipal Finance Management Act, (Act 56 of 2003), approves and adopts with effect from 1 July 2026 the following budget-related policies and by-laws for the 2026/2027 financial year:

5.1.	Annexure E	Tariff By-Law
5.2.	Annexure F	Tariff Policy
5.3.	Annexure G	Property Rates By-Law
5.4.	Annexure H	Property Rates Policy
5.5.	Annexure I	Credit Control and Debt Collection By-Law
5.6.	Annexure J	Credit Control and Debt Collection Policy
5.7.	Annexure K	Cash Management Policy
5.8.	Annexure L	Investment Policy
5.9.	Annexure M	Borrowing Policy
5.10.	Annexure N	Budget Funding and Reserves Policy
5.11.	Annexure O	Municipal Supply Chain Management Policy and Procedures
5.12.	Annexure P	Fixed Asset Management Policy
5.13.	Annexure Q	Policy on the Planning and Approval of Capital Projects
5.14.	Annexure R	Indigents Policy
5.15.	Annexure S	Policy related to the provision of free basic electricity
5.16.	Annexure T	Policy related to the provision of free basic water
5.17.	Annexure U	Policy on the Acceptance of Grants, Donations, Sponsorships and Gifts
5.18.	Annexure V	Long Term Financial Planning Policy
5.19.	Annexure W	Disposal of Assets Policy
5.20.	Annexure X	Budget Implementation and Monitoring Policy
5.21.	Annexure Y	Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy

5.22.	Annexure Z	Allocation of Unclaimed Credits Policy
5.23.	Annexure AA	Bulk Developer Contributions Policy
5.24.	Annexure AB	Related Party Policy
5.25.	Annexure AC	Cell phone and connectivity allowance Policy
5.26.	Annexure AD	Caucus Budget Policy
5.27.	Annexure AE	Billing Policy
5.28.	Annexure AF	Electricity By-laws
5.29.	Annexure AG	Water By-laws
5.30.	Annexure AH	Supply Chain Management Process Turn-around Policy
5.31.	Annexure AI	EFT Policy
5.32.	Annexure AJ	Policy on Impairment of Receivables
5.33.	Annexure AK	Supply Chain Management Policy for Infrastructure Procurement and delivery management
5.34.	Annexure AL	Contract Management Policy
5.35.	Annexure AM	Fleet Management Policy
5.36.	Annexure AN	Cost Containment Policy
5.37.	Annexure AO	Virement Policy
5.38.	Annexure AP	Allocation of Payment Policy
5.39.	Annexure AQ	Wayleave Policy
5.40.	Annexure AR	Preferential Procurement Policy

6. That, in principle, approval be granted for external debt in the form of Hire Purchase agreements (Finance leases) to the value of R23 150 000 to fund the purchase of vehicles as contemplated in the capital budget for the 2026/2027 financial year, subject to compliance with section 46 of the MFMA.

7. That the Council of Midvaal Local Municipality, acting in terms of section 66 of the Local Government: Municipal Systems Act (Act 32 of 2000), approves and adopts with effect from 1 July 2026 the revised departmental organograms, as set out in Annexures AS.

8. That it be noted that the electricity tariff increase is subject to confirmation by NERSA.

11. APPROVAL

APPROVAL OF THE SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN & PERFORMANCE AGREEMENTS

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

Section 57(1)(b) – Municipal Systems Act, Act 32 of 2000

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 28 May 2026 per item C3797/05/2026, 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 on 11 June 2026 to the Executive Mayor for consideration and approval within 14 days after receipt, i.e. 25 June 2026.

Read with Section 53(1)(c)(ii) of the Local Government: Municipal Finance Management Act, Act 56 of 2003, the Final 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: 25 June 2025

Approved	☑	**NOT APPROVED**	☐
ALDERMAN P.J. TEIXEIRA **EXECUTIVE MAYOR**		**DATE: 25 June 2025**	