LANGEBERG
MUNISIPALITEIT MUNICIPALITY MASIPALA

ADDENDUM

to the Agenda of the Council Meeting
of 21 October 2026

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ADDENDUM

tot die Agenda van die Raadsvergadering
van 21 Oktober 2026

A5186	EXPENDITURE ON 2026/2027 BUDGET MEASURED BY THE TOP LEVEL SDBIP FOR THE FIRST QUARTER (DIRECTOR: ECONOMIC, SOCIAL AND INTEGRATED DEVELOPMENT SERVICES)	02

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MUNICIPAL MANAGER
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EXPENDITURE ON 2026/2027 BUDGET MEASURED BY THE TOP LEVEL SDBIP FOR THE FIRST QUARTER (DIRECTOR: ECONOMIC, SOCIAL AND INTEGRATED DEVELOPMENT SERVICES)

Purpose of the report

To submit a report to the council on the progress made on the implementation of the 2026/2027 approved Budget as measured in the approved Top-level SDBIP.

Background

Section 52 (d) of the Municipal Finance Management Act, 56 of 2003, requires that a Mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

This Report informs Council quarterly of the expenditure and performance in the Budget.

Comments:

The relevant supporting documentation will be provided separately.

Recommendation

That Council notes the content of the report

2026 / 2027

TOP LEVEL SDBIP REPORTING

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

QUARTER 1

LANGEBERG
MUNISIPALITEIT MUNICIPALITY MASIPALA

Table of content

1. Council resolution.....1
2. Purpose of the report.....2
3. Legislative requirements.....2
4. Performance management.....2-3
5. Implementation of performance management – Top layer SDBIP.....3-4
    3.1. Preparing the Top layer SDBIP
    3.2. Approval of Top layer SDBIP
    3.3. Performance monitoring
6. Summary of Performance against top layer key performance indicators (KPI's).....4
    6.1 Summary of preliminary and unaudited performance per strategic objective
7. Annexure A: Quarter 1 Top layer SDBIP Report – Jul- September 2026.....5-9

EXPENDITURE ON 2026/2027 BUDGET MEASURED BY THE TOP LEVEL SDBIP FOR THE FIRST QUARTER (DIRECTOR: ECONOMIC, SOCIAL AND INTEGRATED DEVELOPMENT SERVICES)

Purpose of the report

To submit a report to the council on the progress made on the implementation of the 2026/2027 approved Budget as measured in the approved Top-level SDBIP.

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This Report informs Council quarterly of the expenditure and performance in the Budget.

Comments:

The relevant supporting documentation will be provided separately.

Recommendation

That Council notes the content of the report

2. Purpose of the report

The purpose of the report is to inform the council regarding the progress made on the implementation of 2026-2027 approved budget as measured by the approved top-level Service Delivery and Budget Implementation Plan (SDBIP).

3. Legislative requirements

The Municipal System Act (MSA), 2000 requires municipalities to establish a performance management system. Further, the MSA and the Municipal Finance Management Act (MFMA) require the Integrated Development Plan (IDP) to be aligned to the municipal budget and to be monitored for the performance of the budget against the IDP through Service Delivery and the Budget Implementation Plan (SDBIP).

Section 52 (d) of the Municipal Finance Management Act, 56 of 2003, requires that a Mayor must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

4. Performance management

Performance management is a process that measures the implementation of the organisation's strategy. It is also a management tool to plan, monitor, measure and review performance indicators to ensure efficiency, effectiveness and the impact of services delivery by the municipality.

The following performance management cycles address the remainder of the recently approved Langeberg municipality performance management framework:



Each of the above cycles can be explained as follows:

- Performance Planning ensures that the strategic direction of the Municipality more explicitly informs and aligns the IDP with all planning activities and resource decisions. This is the stage where Key Performance Areas and Key Performance Indicators are designed to address the IDP objectives, national policy and targets are set.
- Performance Measuring and Monitoring is an ongoing process to determine whether performance targets have been met, exceeded or not met. Projections can also be made during the year as to whether the final target and future targets will be met. It occurs during key points in a process – for example, on a quarterly and annual basis.
- Performance evaluation analyses why there is under-performance or what the factors were, that allowed satisfactory performance in a particular area. Where targets have not been met, the reasons for this must be examined and corrective action recommended. Evidence to support the status is also reviewed at this stage. An additional component is the review of the indicators to determine if they are feasible and are measuring the key areas appropriately.

- Performance Reporting entails regular reporting to management, the performance audit committee, council and the public.
- Performance review/auditing is a key element of the monitoring and evaluation process. This involves verifying that the measurement mechanisms are accurate and that proper procedures are followed to evaluate and improve performance. According to section 45, of the Systems Act, results of the performance measurement must be audited as part of the municipality's internal auditing process and annually by the Auditor-General. The Municipality have therefore established frameworks and structures to evaluate the

  effectiveness of the municipality's internal performance measurement control systems. Areas of weak performance identified at year-end must be addressed during the following years planning phase.

5. Implementation of performance management – Top layer SDBIP

Preparing the Top layer SDBIP's

KPI's should be developed for Council, the office of the Municipal Manager and for each Directorate. The KPI's should:

- KPI's should be developed for the programmes / activities identified to address the Strategic Objectives as documented in the IDP. The KPI's must be aligned with the national and municipal KPA's.
- KPI's identified during the IDP and KPI's that need to be reported to key municipal stakeholders should be included in the TL SDBIP to confirm alignment.
- KPI's should be developed to address the required National Agenda Outcomes, priorities and minimum reporting requirements. The KPI's must be aligned with the Strategic Objectives, and the national and municipal KPA's.
- The municipal turnaround strategy (MTAS) should be reviewed to determine any actions to be translated into KPI's and to be included in the TL SDBIP. These KPI's must be aligned with the Strategic Objectives, and the national and municipal KPA's.
- The risk register should be reviewed to identify the risks that need to be addressed by strategic KPI's. These KPI's should be developed and be aligned with the Strategic Objectives, and the national and municipal KPA's.
- It is also proposed that each directorate consider 2 KPI's that is output focused and that will make the municipality more developmental or enhance the effectiveness of the municipality.
- Clear quarterly targets should be set and the KPI's must be assigned to a senior manager. In the instance where a target will not be achieved during the current financial year, the target should be included in the outer years.
- These targets should be set after available resources and past year performance has been considered.

Approval of Top layer SDBIP

The municipal scorecard must be submitted to the Executive Mayor within 14 days after the SDBIP has been approved. The Executive Mayor needs to consider and approve the SDBIP within 28 days after the budget has been approved. The scorecard must be updated after the adjustment estimate has been approved and any changes to the scorecard must be submitted to Council with the respective motivation for the changes suggested, for approvals.

Performance monitoring

An evaluation of the validity and sustainability of the KPI's should be done and the actual performance results of each target should be updated and evaluated on a monthly basis. In order to measure the input/output of the KPI's, the performance results and performance evidence (POE's) should be evaluated and documented.

The KPI owners should report on the results of the KPI by documenting the following information on the performance system:

- The actual result in terms of the target set.
- The output/outcome of achieving the KPI.
- The calculation of the actual performance reported. (If %)
- The reasons if the target was not achieved.
- Actions to improve the performance against the target set, if the target was not achieved.

The municipal manager and his/her senior management team need to implement the necessary systems and processes to provide the POE's for reporting and auditing.

Performance results are monitored and reviewed in terms of:

- Quarterly KPI monitoring sessions held by the Municipal Manager with all managers,
- Quarterly reports tabled before the Portfolio Committees of the Mayor,
- Quarterly reports tabled before the Executive Mayoral Committee and Council,

6. Actual performance for the first quarter (01 Jul- 30 September 2026)

The quarterly top-layer SDBIP reports give municipal management a chance to analyse performance and address underperformance by implementing internal controls to ensure IDP strategic objectives are met.

A detailed quarter 1 top-layer SDBIP of 2026-2027 financial year is provided in annexure A of this report. The performance presented in the report below is subject to change based on the audit of the actual performance outcomes achieved. The final results will be included as part of 2026-2027 Annual Performance Report (as per section 46 (1)(b) of the Municipal systems), and it will be further incorporated as part of 2026-2027 Annual report. (as per section 46 (2) of the Municipal systems)

Annexure A: Quarter 1 Top layer SDBIP (July–September 2026)

SO 1-Ensure efficient administration for good governance														
KPI Ref. no.	Responsible Directorate	NationalKPA	Strategic Objective	Key performance indicator	Unit Of Measurement	Ward	Baseline	Annual target	Portfolio Of Evidence	Quarter target	Quarter actual	KPI status	Performance Comments	Corrective measure
2026/2027-10	Corporate Services	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	Percentage of ward committees that are functional (meet four times a year, are quorate and have an action plan)	Percentage (%)	Whole Municipality (All)	0	100.00%	Minutes of Ward Committee meetings	100.00%	100%	G		
2026/2027-11	Corporate Services	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	Percentage of vacant posts filled within 6 months	Percentage (%)	Whole Municipality (All)	0	100.00%	Advertisement Process Excel Sheet	100.00%	68.42%	R	The position of manager: Electrical engineering was advertised 5 times. The assistant Chief Traffic services took 7 months to fill because the position had to be TASK. The Cadet fire fighter position took 8 months to fill due to active arbitration case that had to be finalised. General assistant solid waste took 7 months, the delay was with the capturing of the number of applications that were received. Two internships in finance, one took 13 months and the other 8 months due to the applicants that were not from the area even though they indicated on their CV's local addresses. Positions had to be re-advertised.	The verification of addresses will be closely monitored to ensure all vacancies are filled.
2026/2027-12	Corporate Services	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	Number of active suspensions longer than three months	Number	Whole Municipality (All)	0	0	Disciplinary records	0	0	B		
2026/2027-15	Economic, Social and Integrated Development Services	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	Submit the 5th generation IDP to Council by 31 May 2027	IDP submitted to council	Whole Municipality (All)	1	1	Minutes of Council meeting during which IDP was approved	0		N/A		
2026/2027-16	Economic, Social and Integrated Development Services	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	Submit the Oversight Report to Council by 31 March 2027	Oversight report submitted to Council by 31 March 2027	Whole Municipality (All)	1	1	Minutes of the Council meeting during which the oversight report was discussed and adopted	0		N/A		
2026/2027-17	Economic, Social and Integrated Development Services	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	Spend 95% of the capital budget allocated for information and communication technology by 30 June 2027	Percentage (%) of the approved budget spent	Whole Municipality (All)	New KPI	95%	Monthly capital expenditure report	5%	12.92%	B		
2026/2027-40	Financial Services	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	Submit the draft Annual Financial Statements to the Auditor-General by 31 August 2026	Annual Financial Statements submitted to Auditor-General	Whole Municipality (All)	1	1	Proof of submission	1	1	G	N/A	N/A
2026/2027-42	Financial Services	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	Maintain the asset register in terms of GRAP standards	No more than four (4) material findings in the external Audit report on noncompliance with GRAP	Whole Municipality (All)	0	0	Auditor General audit report	0		N/A		
2026/2027-43	Financial Services	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	Limit misstatements in the Annual Financial Statements	No more than four (4) material misstatements as per Auditor General's audit report	Whole Municipality (All)	0	0	Auditor General audit report	0		N/A		
2026/2027-47	Office of the Municipal Manager	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	Develop a Risk Based Audit Plan and submit to the Audit Committee by 30 June 2027	Developed and submitted Plan	Whole Municipality (All)	1	1	Submission of the Risk Based Audit Plan to MM and Minutes of Audit Committee meeting during which risk based audit plan was discussed	0		N/A		

KPI Ref. no.	Responsible Directorate	NationalKPA	Strategic Objective	Key performance indicator	Unit Of Measurement	Ward	Baseline	Annual target	Portfolio Of Evidence	Quarter target	Quarter actual	KPI status	Performance Comments	Corrective measure
2026/2027-6	Corporate Services	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	The percentage (%) of municipality's training budget spent, measured as Total Actual Training Expenditure/Approved Training Budget x 100	Percentage (%) of municipality's training budget spent	Whole Municipality (All)	0.21%	95.00%	SAGE financial system Annual Budget Variance report (Refer to Sage skills levy vote number)	0.00%		N/A		
2026/2027-7	Corporate Services	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	Staff vacancy rate	Percentage (%)	Whole Municipality (All)	3.80%	15.00%	Advertisement Process Excel Sheet	15.00%	4.53%	R		
2026/2027-8	Corporate Services	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	Number of people from the EE target groups employed by 30 June 2027 in the 3 highest levels of management in compliance with the approved EE plan	Number of people from the EE target groups employed in the highest 3 levels of management by 30 June 2027	Whole Municipality (All)	1	3	Approved Organogram	0		N/A		
2026/2027-9	Corporate Services	Good Governance and Public Participation	SO 1-Ensure efficient administration for good governance	Review the Organisational Structure and submit to Council for approval by 31 May 2027	Reviewed Structure submitted to Council for approval	Whole Municipality (All)	1	0	Agenda of the Council meeting	0		N/A		
SO2-Provide infrastructure for sustainable and affordable basic services														
KPI Ref. no.	Responsible Directorate	NationalKPA	Strategic Objective	Key performance indicator	Unit Of Measurement	Ward	Baseline	Annual target	Portfolio Of Evidence	Quarter target	Quarter actual	KPI status	Performance Comments	Corrective measure
2026/2027-1	Community Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Spend 95% of the capital budget allocated for community facilities by 30 June 2027	Percentage (%) of the approved budget spent	9	New KPI	95%	Monthly capital expenditure report	5%	13.30%	B		
2026/2027-13	Corporate Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Spend 95% of the capital expenditure budget allocated for Corporate services by 30 June 2027	Percentage (%) of the approved budget spent	Whole Municipality (All)	New KPI	95%	Monthly capital expenditure report	5%	0.00%	R	Specifications were approved for quotations for the Shredders at Traffic and Admin support and should be purchased by November 2026. Quotations are invited for the Air conditioners at the Robertson Traffic Offices and should be installed by end November 2026.	Once awarded the project will be closely monitored.
2026/2027-18	Engineering Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Percentage total electricity losses	Percentage (%)	Whole Municipality (All)	16.89%	7.50%	Electricity losses report generated from an Excel database maintained for the calculation of the electricity losses	7.50%	1.74%	B		
2026/2027-19	Engineering Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Percentage of drinking water samples complying to SANS241	Percentage (%) compliance of samples tested	Whole Municipality (All)	98.33%	95.00%	Monthly Lab results	95.00%	93.33%	O	When water consumption increases, the dosage needs to be adjusted.	At plant level it needs to be monitored closely by the manager to ensure compliance to the standards.
2026/2027-20	Engineering Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Total water losses	Percentage (%) of unaccounted water captured in the report	Whole Municipality (All)	10.59%	20.00%	Water Losses Excel database maintained by the Senior Manager: Civil Engineering Services	20.00%	17.57%	G2		
2026/2027-21	Engineering Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	80% of Effluent samples comply with permit values on a monthly basis	Percentage (%) compliance of samples	Whole Municipality (All)	71.15%	80.00%	Monthly Lab results	80%	69.17%	O	Ageing infrastructure is causing more frequent breakdowns.	Repairs done to machinery as soon as possible ensures that increase the useful life of the machinery.
2026/2027-22	Engineering Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Spend 95% of the capital budget allocated for water distribution by 30 June 2027	Percentage (%) of the approved budget spent	Whole Municipality (All)	New KPI	95%	Monthly capital expenditure report	5%	1.05%	R	The tender for Bonnievale WTW is currently in the appeal period. McGregor WTW contractor is on site. Both these projects are multi-year projects.	In the beginning of new Financial Year. Percentage will start to increase as the projects kick off.

KPI Ref. no.	Responsible Directorate	NationalKPA	Strategic Objective	Key performance indicator	Unit Of Measurement	Ward	Baseline	Annual target	Portfolio Of Evidence	Quarter target	Quarter actual	KPI status	Performance Comments	Corrective measure
2026/2027-24	Engineering Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Spend 95% of the capital budget allocated for solide waste management by 30 June 2027	Percentage (%) of the approved budget spent	Whole Municipality (All)	New KPI	95%	Monthly capital expenditure report	5%	63.17%	B		
2026/2027-25	Engineering Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Spend 95% of the capital budget allocated for roads and storm water by 30 June 2027	Percentage (%) of the approved budget spent	Whole Municipality (All)	New KPI	95%	Monthly capital expenditure report	5%	15.75%	R		
2026/2027-26	Engineering Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Spend 95% of the capital budget allocated for electrical engineering by 30 June 2027	Percentage (%) of the approved budget spent	Whole Municipality (All)	New KPI	95%	Monthly capital expenditure report	5%	36.82%	B		
2026/2027-27	Engineering Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Spend 95% of the capital budget allocated for civil engineering services by 30 June 2027	Percentage (%) of the approved budget spent	Whole Municipality (All)	New KPI	95%	Monthly capital expenditure report	5%	17.26%	R		
2026/2027-28	Engineering Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Spend 95% of the capital budget allocated for water treatment works by 30 June 2027	Percentage (%) of the approved budget spent	Whole Municipality (All)	New KPI	95%	Monthly capital expenditure report	5%	53.49%	B		
2026/2027-29	Engineering Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Spend 95% of the capital budget allocated for provision of basic water services to informal areas in all 5 towns by 30 June 2027	Percentage (%) of the approved budget spent	Whole Municipality (All)	New KPI	95%	Monthly capital expenditure report	5%	0.00%	R	A professional service provider(PSP) will be appointed to do the design and layout for the provision of water services in the 9 informal areas.	Once the design is complete, the tender will follow for the construction.
2026/2027-29	Financial Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Provide water to the formal residential properties that are connected to the municipal water infrastructure network as at 30 June 2027	Number of formal residential properties connected to the water infrastructure network and provided with water	Whole Municipality (All)	14905	14800	Post Billing report	14800	14981	G2		
2026/2027-30	Engineering Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Spend 95% of the capital budget allocated for provision of basic sanitation services to informal areas in all 5 towns by 30 June 2027	Percentage (%) of the approved budget spent	Whole Municipality (All)	New KPI	95%	Monthly capital expenditure report	5%	0.00%	R	A professional service provider(PSP) will be appointed to do the design and layout for the provision of sanitation services in the 9 informal areas.	Once the design is completed, will go out on tender.
2026/2027-30	Financial Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Provide electricity to the formal residential properties connected to the municipal electrical infrastructure network as at 30 June 2027	Number of formal residential properties connected to the electrical infrastructure network and provided with electricity	Whole Municipality (All)	17923	16500	Property service report	16500	18 460	G2		
2026/2027-31	Financial Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Provide wastewater services (sanitation/sewerage) to the formal residential properties connected to the municipal waste water network service as at 30 June 2027, irrespective of the number of water closets (toilets) and which are billed for sanitation/sewerage	Number of formal residential properties connected to the municipal wastewater (sanitation/sewerage) services and are provided with sanitation/sewerage services	Whole Municipality (All)	15793	15400	Post Billing report	15400	15670	G2		
2026/2027-32	Financial Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Provide refuse removal once per week to formal residential properties which are billed for refuse removal as at 30 June 2027	Number of residential properties which are billed for refuse removal	Whole Municipality (All)	16260	16000	Post Billing report	16000	16035	G2		
2026/2027-33	Financial Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Provide free basic water to indigent households as at 30 June 2027	Number of indigent households provided with free basic water	Whole Municipality (All)	4741	7000	Post Billing report	7000	4872	B		

KPI Ref. no.	Responsible Directorate	NationalKPA	Strategic Objective	Key performance indicator	Unit Of Measurement	Ward	Baseline	Annual target	Portfolio Of Evidence	Quarter target	Quarter actual	KPI status	Performance Comments	Corrective measure
2026/2027-34	Financial Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Provide free basic electricity to indigent households as at 30 June 2027	Number of indigent households provided with free basic electricity	Whole Municipality (All)	4797	7000	Property service report	7000	5 119	B		
2026/2027-35	Financial Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Provide free basic sanitation to indigent households as at 30 June 2027	Number of indigent households provided with free basic sanitation services	Whole Municipality (All)	4589	7000	Post Billing report	7000	4877	B		
2026/2027-36	Financial Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Provide free basic refuse removal to indigent households as at 30 June 2027	Number of indigent households provided with free basic refuse removal services	Whole Municipality (All)	4712	7000	Post Billing report	7000	4878	B		
2026/2027-46	Office of the Municipal Manager	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Total Capital Expenditure as a percentage of Total Capital Budget	Percentage (%) of capital budget spent	Whole Municipality (All)	73.05%	95.00%	Monthly section 71 reports submitted and annual financial statements	0.00%	21.58%	B		
2026/2027-5	Community Services	Basic Service Delivery	SO2-Provide infrastructure for sustainable and affordable basic services	Spend 95% of the capital budget allocated for libraries by 30 June 2027	Percentage (%) of the approved budget spent	Whole Municipality (All)	New KPI	95%	Monthly capital expenditure report	5%	93.89%	B		
SO3-Promote a safe and secure environment														
KPI Ref. no.	**Responsible Directorate**	**NationalKPA**	**Strategic Objective**	**Key performance indicator**	**Unit Of Measurement**	**Ward**	**Baseline**	**Annual target**	**Portfolio Of Evidence**	**Quarter target**	**Quarter actual**	**KPI status**	**Performance Comments**	**Corrective measure**
2026/2027-2	Community Services	Basic Service Delivery	SO3-Promote a safe and secure environment	Spend 95% of the capital budget allocated for sportfields by 30 June 2027	Percentage (%) of the approved budget spent		New KPI	95%	Monthly capital expenditure report	5%	31.37%	B		
2026/2027-3	Community Services	Basic Service Delivery	SO3-Promote a safe and secure environment	Spend 95% of the capital budget allocated for fire services by 30 June 2027	Percentage (%) of the approved budget spent	Whole Municipality (All)	New KPI	95%	Monthly capital expenditure report	5%	0.49%	R	Quotation 12/2026 and Tender 32/2026 were submitted to BEC for evaluation.	Once awarded at BAC it will be closely monitored.
2026/2027-4	Community Services	Basic Service Delivery	SO3-Promote a safe and secure environment	Spend 95% of the capital budget allocated for parks and amenities by 30 June 2027	Percentage (%) of the approved budget spent	Whole Municipality (All)	New KPI	95%	Monthly capital expenditure report	5%	0.00%	R	The Tender for the upgrade of parks was awarded and is currently in the appeal period The horticulture tender was cancelled and will be re-advertised	Once the appeal period for the upgrading of parks is over the manager will closely monitor the project. The horticulture tender will be re-advertised.
SO4-Promote and facilitate investment and local economic development														
KPI Ref. no.	**Responsible Directorate**	**NationalKPA**	**Strategic Objective**	**Key performance indicator**	**Unit Of Measurement**	**Ward**	**Baseline**	**Annual target**	**Portfolio Of Evidence**	**Quarter target**	**Quarter actual**	**KPI status**	**Performance Comments**	**Corrective measure**
2026/2027-14	Economic, Social and Integrated Development Services	Local Economic Development	SO4-Promote and facilitate investment and local economic development	Number of work opportunities created through Public Employment Programmes (Inc. EPWP, and other related employment programmes)	Number	Whole Municipality (All)	690	400	Signed appointment contracts	150	358	B		
SO5-Provide sustainable financial management														
KPI Ref. no.	**Responsible Directorate**	**NationalKPA**	**Strategic Objective**	**Key performance indicator**	**Unit Of Measurement**	**Ward**	**Baseline**	**Annual target**	**Portfolio Of Evidence**	**Quarter target**	**Quarter actual**	**KPI status**	**Performance Comments**	**Corrective measure**
2026/2027-37	Financial Services	Municipal Financial Viability and Management	SO5-Provide sustainable financial management	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2027	Percentage (%) of debt coverage	Whole Municipality (All)	2.78%	30.00%	Annual financial statements	0.00%		N/A		
2026/2027-38	Financial Services	Municipal Financial Viability and Management	SO5-Provide sustainable financial management	Financial viability measured in terms of the outstanding service debtors as at 30 June 2027	Percentage (%) of outstanding service debtors	Whole Municipality (All)	18.75%	20.00%	Annual financial statements	0.00%		N/A		
2026/2027-39	Financial Services	Municipal Financial Viability and Management	SO5-Provide sustainable financial management	Cash/ cost coverage ratio	Number of months operational expenditure covered by available cash	Whole Municipality (All)	2.14	2	Annual financial statements	2	1.71	O	The cash/coverage ratio is 1.71 as at the end of September.	The ration reflects an adequate short-term liquidity position.

KPI Ref. no.	Responsible Directorate	NationalKPA	Strategic Objective	Key performance indicator	Unit Of Measurement	Ward	Baseline	Annual target	Portfolio Of Evidence	Quarter target	Quarter actual	KPI status	Performance Comments	Corrective measure
2026/2027-41	Financial Services	Municipal Financial Viability and Management	SO5-Provide sustainable financial management	Achieve a debtor payment percentage of 95% as at 30 June 2027	Payment % achieved	Whole Municipality (All)	83.18%	95.00%	Annual financial statements	35.00%	92%	R	N/A	N/A
2026/2027-44	Financial Services	Municipal Financial Viability and Management	SO5-Provide sustainable financial management	Submit the final budget to Council for approval by 31 May 2027	Final budget submitted to Council for approval	Whole Municipality (All)	1	1	Minutes of the council meeting where the budget was approved	0		N/A		