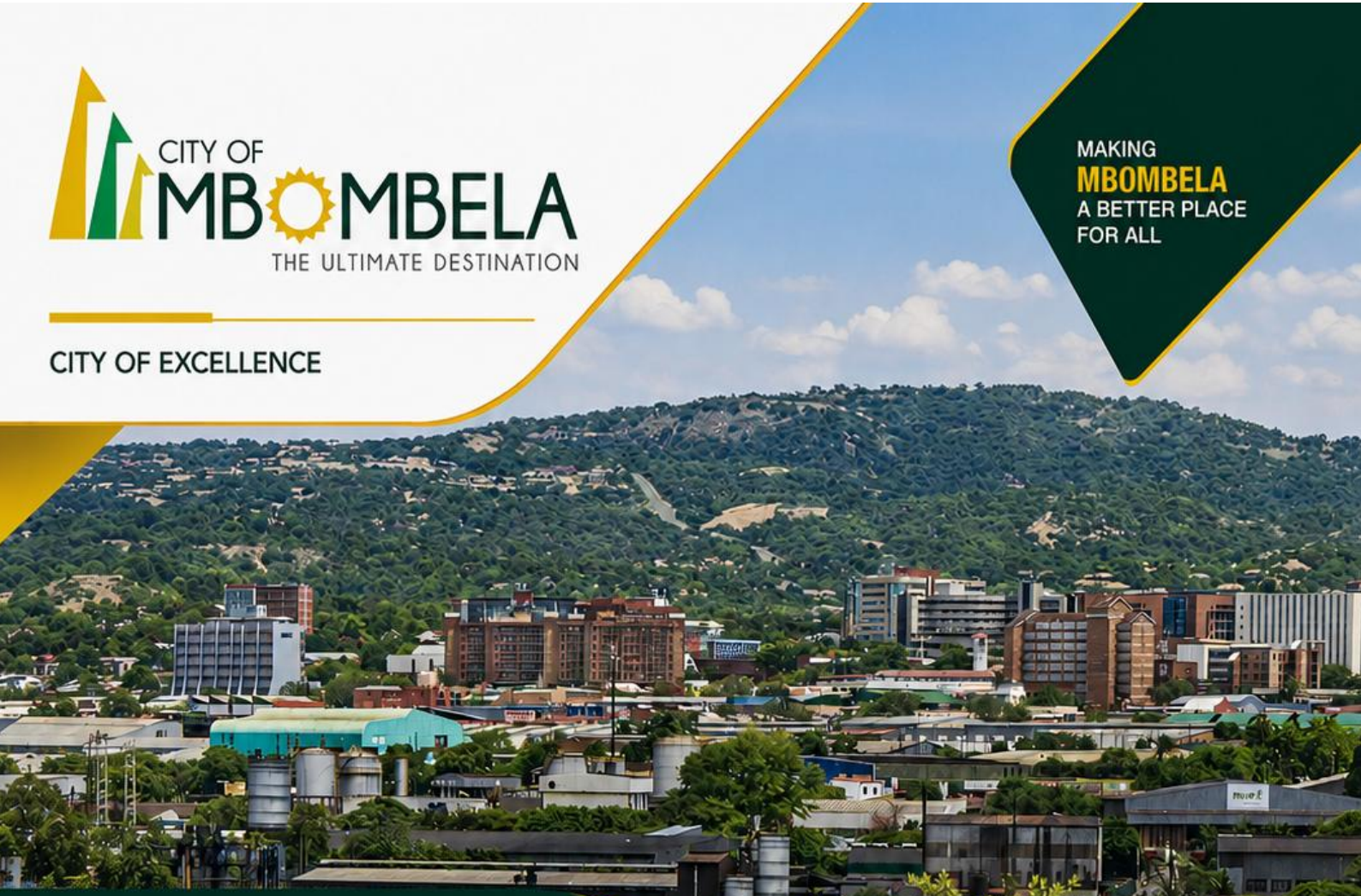
CITY OF MBOMBELA

THE ULTIMATE DESTINATION

MAKING **MBOMBELA** A BETTER PLACE FOR ALL

CITY OF EXCELLENCE



SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2026/2027

OUR STRATEGIC PRIORITIES

- Improving access to reliable water and sanitation services
- Strengthening electricity distribution and supply reliability
- Accelerating roads and stormwater infrastructure development
- Improving waste management and environmental sustainability
- Supporting local economic development and tourism growth
- Enhancing public safety and community development initiatives
- Strengthening financial viability and revenue management
- Advancing integrated human settlements
- Promoting good governance and public participation

ACCOUNTABILITY | TRANSPARENCY | INTEGRITY | SERVICE EXCELLENCE | SUSTAINABILITY

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CITY OF MBOMBELA
THE ULTIMATE DESTINATION

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2026/2027

MAKING MBOMBELA A BETTER PLACE FOR ALL

CITY OF EXCELLENCE

1. INFRASTRUCTURE DEVELOPMENT

The City of Mbombela is committed to delivering and maintaining quality infrastructure that improves the lives of our communities and drives sustainable development.

- Upgrading roads and stormwater infrastructure
- Improving pedestrian access and safety
- Enhancing public facilities and services
- Building resilient and sustainable communities



STORMWATER INFRASTRUCTURE UPGRADE



ROAD MARKING AND SAFETY IMPROVEMENTS



ROAD PAVING AND COMMUNITY ACCESS IMPROVEMENT



PEDESTRIAN ACCESS AND MOBILITY



WATER PUMP STATION UPGRADE



WATER TREATMENT WORKS UPGRADE

2. COMMUNITY SERVICES AND WELL-BEING

We are committed to delivering reliable services that promote public safety, inclusive access, and a better quality of life for all residents.

- Improving public transport infrastructure
- Enhancing pedestrian safety and security
- Investing in community facilities and services
- Promoting safe, connected and sustainable communities



PUBLIC TRANSPORT INFRASTRUCTURE



PEDESTRIAN BRIDGE – SAFE AND CONNECTED COMMUNITIES

OUR STRATEGIC PRIORITIES

- Improving access to reliable water and sanitation services
- Strengthening electricity distribution and supply reliability
- Accelerating roads and stormwater infrastructure development
- Improving waste management and environmental sustainability
- Supporting local economic development and tourism growth
- Enhancing public safety and community development initiatives
- Strengting public financial viability and revenue management
- Advancing integrated human settlements
- Promoting good governance and public participation

OUR COMMITMENT

The City of Mbombela remains committed to transparent governance, efficient service delivery and accountable use of public resources to build a sustainable and prosperous city for all.

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ACCOUNTABILITY | TRANSPARENCY | INTEGRITY | SERVICE EXCELLENCE | SUSTAINABILITY

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LIST OF ABBREVIATIONS/ ACRONYMS

AG	Auditor General
EAP	Employee Assistance Programme
EM	Executive Mayor
EPWP	Expanded Public Works Programme
FY	Financial Year
GRAP	Generally Recognized Accounting Practice
ICT	Information Communication and Technology
ID	Identity Document
IDP	Integrated Development Plan
KM	Kilometers
KPA	Key Performance Area
KPI	Key Performance Indicator
KV	Kilovolt
LED	Local Economic Development
MFMA	Municipal Finance Management Act
NT	National Treasury
OHS	Occupational Health and Safety
SDBIP	Service Delivery and Budget Implementation Plan
SMME's	Small Medium Macro Enterprises
SVR	Supplementary Valuation Roll
WTW	Water Treatment Works
WWTW	Waste Water Treatment Works

1. FOREWORD OF THE EXECUTIVE MAYOR



It gives me great pleasure to present the City of Mbombela's 2026/2027 Service Delivery and Budget Implementation Plan (SDBIP) in line with section 53 of the Local Government Municipal Finance Management Act 56 of 2003.

The SDBIP serves as the Municipality's annual implementation blueprint and gives practical effect to the approved 2026/2027 Final Budget and Medium-Term Revenue and Expenditure Framework (MTREF). It translates our strategic commitments into measurable service delivery outputs, financial targets and performance indicators that will guide implementation throughout the financial year.

This SDBIP reflects Council's commitment to responsive governance, accountability, sound financial management and improved service delivery. It provides a direct link between the Municipality's Integrated Development Plan (IDP), approved budget and organisational performance management system, ensuring that every programme and project contributes towards achieving the developmental aspirations of our communities.

The 2026/2027 financial year represents an important milestone in strengthening institutional resilience while maintaining service delivery momentum during a changing local government environment. In developing this implementation plan, the Municipality adopted a prudent and disciplined approach that prioritises sustainability, infrastructure investment, operational efficiency and improved municipal performance.

Our focus remains firmly directed towards delivering reliable and equitable municipal services while improving the quality of life of all residents across the City of Mbombela.

During the 2026/2027 financial year, implementation efforts will be directed towards the following strategic priorities:

- Improving access to reliable water and sanitation services;
- Strengthening electricity distribution and supply reliability;
- Accelerating roads and stormwater infrastructure development;
- Improving waste management and environmental sustainability;
- Supporting local economic development and tourism growth;
- Enhancing public safety and community development initiatives;
- Strengthening financial viability and revenue management;

- Advancing integrated human settlements; and
- Promoting good governance and public participation.

The approved budget provides the financial foundation for delivering on these commitments. Through disciplined implementation, the Municipality will continue directing resources towards infrastructure renewal, refurbishment and maintenance while ensuring that available funding generates maximum impact for communities.

Particular emphasis will be placed on:

- Strengthening revenue collection and protecting the municipal revenue base;
- Improving billing accuracy and customer account management;
- Expanding smart metering and revenue enhancement initiatives;
- Reducing operational inefficiencies and non-priority expenditure;
- Improving repairs and maintenance of municipal assets;
- Enhancing project delivery and expenditure management; and
- Monitoring institutional performance against approved service delivery targets.

This SDBIP further reinforces our commitment to transparency and accountability. Quarterly performance monitoring and regular reporting mechanisms will ensure that implementation progress is continuously assessed and corrective action introduced where necessary to achieve planned outcomes.

As Executive Mayor, I remain committed to ensuring that public resources are utilised responsibly, efficiently and in a manner that delivers visible improvements in the lives of our communities.
I extend my appreciation to the Municipal Council, Members of the Mayoral Committee, the City Manager, officials, organised labour, stakeholders and residents whose contributions continue to shape the future of our Municipality.

Together, through disciplined implementation and collective commitment, we will continue to build a resilient, financially sustainable and service-oriented City of Mbombela. In line with Section 53(c)(ii) of the Local Government: Municipal Finance Management Act 56 of 2003, I therefore approve the 2025/2026 Service Delivery and Budget Implementation Plan.



CLLR S E MAKUSHE-MAZIBUKO
EXECUTIVE MAYOR

26 June 2026

2. INTRODUCTION

The municipality's 2022-2027 Integrated Development Plan (IDP) continues to be the most important strategic process for the City in prioritising its service delivery objectives and further achievement of the City's strategic path as envisioned on its long-term strategy commonly known as Mbombela vision 2030. The municipality's SDBIP has been developed in line with the budget and the IDP that were approved by Council on 29 May 2026.

The success of the municipality in service delivery services depends on a partnership between the community and the municipality. In terms of this partnership, democratically elected leaders do not reduce democratic citizenship to regular exercise of the vote, but rather involve the electorate in determination of priorities, determination of development trajectories, and formulation of programmes. More importantly, the elected leaders have the obligation to be transparent about their service delivery and budget plans and allocations, as well as report on its progress on a structured and consistent basis.

The community takes an active part in the formulation of growth and development plans, as well as budgets to support such plans. This is reflected in the IDP. The Municipality has prepared the 2026/2027 SDBIP in terms of the prescriptions of the MFMA.

Besides the appropriate spending of available funds in terms of the IDP, the 2026/2027 SDBIP will also ensure that the basic components of governance – transparency and accountability – are enhanced and emphasized. The SDBIP will also ensure that appropriate information is circulated internally and externally to inform all stakeholders/partners on progress in terms of municipal service delivery.

The SDBIP aims to illustrate how the adopted IDP and budget for the 2026/2027 financial year are aligned and how it will be implemented.

3. PERSPECTIVE

This SDBIP must be read in conjunction with the following:

- 2026/2027 Integrated Development Plan (IDP)
- 2026/2027 Budget

The reason is that the SDBIP is a working document that suggests how the vision, mission, strategic objectives, all municipal priorities will be reached with the available funding in the 2026/2027 financial year.

Because the SDBIP indicates how funds in the 2026/2027 financial year are going to be spent to fulfil the needs of communities, it is assumed that everybody concerned knows the vision, mission, and strategic objectives of the municipality at heart. The reason is that the actions to be taken in terms of this SDBIP, are directly related to the reaching of goals in terms of the strategic objectives.

4. IDP DEVELOPMENT OBJECTIVES

The municipality has identified the following Development Objectives based on a thorough community consultative process:

- To provide infrastructure and sustainable basic services
- To provide sustainable social amenities to the communities
- To strengthen the delivery of sustainable integrated human settlement and environmental management
- To initiate a strong and sustainable economic development
- To build a strong good governance and institutional development
- To ensure legally sound financial viability and management
- To maintain and sustain the 2010 legacy projects

5. DEVELOPMENT PRIORITIES

The municipality has adopted the following 13 priorities to be implemented within the period of 2026/2027 financial year.

- Water supply and sanitation
- Road infrastructure development and storm water
- Electricity supply and management
- Local Economic Development & Tourism
- Waste and environmental management
- Sports, Arts and Culture
- Financial Management and Viability
- Integrated human settlement
- Community development and Public Safety
- Good governance and public participation
- Public Transport

6. LOCAL GOVERNMENT KEY PERFORMANCE AREAS (KPAS)

- Institutional development and transformation
- Service Delivery and Infrastructure Development
- Public Participation and Good Governance
- Local Economic Development
- Financial Viability and Management

7. ALIGNMENT OF KPAs, IDP DEVELOPMENT OBJECTIVE AND PRIORITIES

The table below shows the alignment between the KPA's, IDP development objectives and development priorities.

KEY PERFORMANCE AREA (KPA)	IDP DEVELOPMENT OBJECTIVE	IDP DEVELOPMENT PRIORITY
Service Delivery and Infrastructure Development	To provide infrastructure and sustainable basic services	Water supply
		Road's infrastructure development and storm water
		Electricity supply & energy management
		Sanitation / sewerage
		Public transport
		Rural development
		Waste and environmental management
		Public Safety
	To provide sustainable social amenities to the communities	Community development
	To strengthen the delivery of sustainable integrated human settlement and environmental management	Integrated human settlement
Local Economic Development	To initiate a strong and sustainable economic development	Economic development
Institutional Development and Transformation	To maintain and sustain the 2010 legacy projects	2010 legacy
	To build a strong good governance and institutional development	Community Development
		Good governance & public participation
Public Participation and Good Governance	To build a strong good governance and institutional development	Good governance & public participation
Financial viability and management	To ensure legally sound financial viability and management	Financial management
		Revenue enhancement

8. LEGISLATIVE IMPERATIVES

The Local Government Municipal Finance Management Act (Act no. 56 of 2003) prescribes that municipalities should formulate an annual SDBIP.

This SDBIP for the 2026/2027 financial year adheres to all stipulations in the above-mentioned act.

9. BUDGET AND SDBIP

In terms of Section 15 of the MFMA, a municipality may except where otherwise provided in this Act, incur expenditure only in terms of approved budget and within the limits of the amounts appropriated for the different votes in an approved budget.

Immediately in Section 16, the MFMA prescribes that the Council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.

- An annual budget must be a schedule setting out realistically anticipated revenue for the budget year from each revenue source;
- Appropriating expenditure for the budget year under the different votes of the municipality.
- The budget must also set out the estimated revenue and expenditure by vote for the current year, as well as actual revenue and expenditure by vote for the financial year proceeding the current year.

- Lastly, the budget should provide a statement containing any other information required by Section 215 (3) of the Constitution or as may be prescribed. According to Section 24(2) (a), the budget of a municipality must be approved by Council before the start of the budget year.

In terms of the MFMA (Chapter 1), the SDBIP is defined as a detail plan approved by the Executive Mayor of a municipality for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate the following:

- projections for each month of –
  - revenue to be collected, by source, and
  - operational and capital expenditure, by vote
- service delivery targets and performance indicators for each quarter and
- other matters prescribed

According to Section 53 of the MFMA, the Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget. In addition, the Executive Mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are made public within 14 days after its approval.

10. THE ROLE OF THE EXECUTIVE MAYOR IN CONTEXT OF SDBIP

The Executive Mayor bears ultimate responsibility for guidance on budget processes, political leadership and service delivery in the municipality. This section highlights key roles of the Executive Mayor with regards to the SDBIP as indicated in Section 53 of the MFMA

- Provide general political guidance over the budget process and the priorities that guide the budget process (Section 53(1));
- Ensure Council approves the annual budget before the start of the financial year;
- Oversee Accounting Officer and CFO;
- Ensure adherence to the time schedule for budget;
- Ensure that the SDBIP is approved (by the Executive Mayor) within 28 days after the approval of the budget;
- Ensures that annual performance agreements are linked with measurable performance objectives in the IDP and the SDBIP; and
- Make the SDBIP public no later than 14 days after approval.

11. ROLE OF THE ACCOUNTING OFFICER IN RESPECT OF SDBIP

In terms of Sections 68 and 69 of the MFMA, the accounting officer bears the following responsibilities:

- Assist the Executive Mayor to perform budgetary functions and provide the Executive Mayor with administration support, information and resources;
- Implementation of the budget;

- Spending in accordance with budget and ensure that it is reduced as necessary when revenue is anticipated to be less than projected in the budget or in the SDBIP;
- Ensure that revenue and expenditure is properly monitored;
- Prepare adjustments budget when necessary; and
- Submit draft SDBIP and draft annual performance agreements for the municipal manager and all senior managers to the Executive Mayor.

12. ALIGNMENT OF THE IDP WITH THE BUDGET

All service delivery projects and other projects in the approved IDP and Budget for the 2024/2025 financial year have been incorporated into the SDBIP.

13. REPORTING ON THE SDBIP

Regular performance reporting should be done in terms of the SDBIP.
The MFMA outlines a series of reporting requirements. Both the Executive Mayor and the Accounting Officer have clear roles to play in preparing the reports to monitor performance in terms of the SDBIP. Oversight Committees also have an important role to play in this regard.
The reports should enable councillors to monitor the performance and implementation of Service Delivery programmes.

13.1 Monthly Reporting

Section 71 of the MFMA stipulates that reporting on actual revenue targets and spending against the budget should occur on a monthly basis. This reporting must be conducted by the Accounting Officer of a municipality no later than 10 working days, after the end of each month.
Reporting must include the following:

- Actual revenue, per source
- Actual borrowings,
- Actual expenditure per vote
- Actual capital expenditure per vote,
- The amount of any allocations received

If necessary, an explanation of the following must be included in the monthly reports:

- Any material variances from the municipality's variance by source, and from the municipality's expenditure projection per vote
- Any material variances from the service delivery and budget implementation plan and
- Any remedial or corrective taken or to be taken to ensure that the projected revenue and expenditure remain within the municipality's approved budget

13.2 Quarterly Reporting

Section 52 (d) compels the Mayor to submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality within 30 days of the end each quarter. The quarterly's performance projections captured in the SDBIP forms the basis for the Executive Mayor's quarterly reports.

13.3 Mid-Year Reporting

Section 72 (1) (a) of the MFMA outlines the requirements for mid- year reporting. The accounting officer is required by the 25th January of each year to assess the performance of the municipality during the first half of the year taking into account –

(i) The monthly statements referred to in section 71 of the first half of the year
(ii) The municipalities service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
(iii) The past year's annual report, and progress on resolving problems identified in the annual report; and
(iv) The performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities.

Based on the outcomes of the mid-year budget and performance assessment report, an adjustments budget may be tabled if actual revenue or expenditure amounts are materially different from the projections contained in the budget or the SDBIP. The SDBIP is also a living document and may be modified based on the mid-year performance review. Thus, the SDBIP remains a kind of contract that holds the municipality accountable to the community.

13.4 Performance Reporting

Section 46 of the Municipal Systems Act states that a municipality must prepare for each financial year, a performance report that reflects the following:

- The performance of the municipality and of each external service provided during that financial year;
- A comparison of the performances referred to in the above paragraph with targets set for and performances in the previous financial year; and
- Measures to be taken to improve on the performance

The performance report must be submitted at the end of the financial year and will be made public as part of the annual report in terms of chapter 12 of the MFMA.
The publication thereof will also afford the public the opportunity to judge the performance of the municipality against the targets set in the various planning instruments.

13.5 Annual Reporting

Section 121 of the MFMA provides that every municipality and every municipal entity must prepare an annual report for each financial year, and that the council of the municipality must within nine months after the end financial year concerned, deal with the annual report of the municipality and the annual report of any municipal entities under the municipality's sole or share control.

13.6 Oversight Reporting

The council of a municipality must consider the municipality's annual report (and that of any municipal entity under the municipality's control), and in terms of Section 129, within two months from the date of tabling of the annual report, must adopt an oversight report containing the council's comments, which must include a statement whether the council:

(a) Has approved the annual report with or without reservations;
(b) Has rejected the annual report; or
(c) Has referred the annual report back for revision of those components that can be revised.

In terms of Section 132 of the MFMA, the following documents must be submitted by the accounting officer to the provincial legislature within seven days after the municipal council has adopted the relevant oversight report:

(a) The annual report (or any components thereof) of each municipality and each municipal entity in the province;
(b) All oversight reports adopted on those annual reports adopted in terms of section 129(1).

14. PERFORMANCE AGREEMENTS WITH SECTION 57 OFFICIALS

After the approval of the SDBIP, all section 57 managers will be required to sign performance agreements to ensure measurement of performance in terms of the IDP/SDBIP for the 2026/2027 financial year.

15. PERFORMANCE AGREEMENTS WITH OTHER MANAGERS

The municipality has developed a PMS system to allow for the monitoring of performance in terms of the SDBIP, of all managers in the municipality.

16. KEY COMPONENTS OF THE 2026/2027 SDBIP

In terms of Circular No. 13 of the MFMA No. 56 of 2003, the Service Delivery and Budget Implementation Plan should indicate the responsibilities and outputs for each of the senior managers in the top management team. This must include inputs to be used and the time deadlines for each output. It must provide a total picture in terms of service delivery areas, budget allocations and monitoring and evaluation.

The 2026/2027 SDBIP has been prepared in terms of Circular 13 of the MFMA, according to which the SDBIP must contain:

- Monthly projections of revenue to be collected for each source;
- Monthly projections of expenditure (operating and capital) and revenue for each vote;
- Quarterly projections of service delivery targets and performance indicators for each vote;
- Ward information for expenditure and delivery

17. MUNICIPAL SCORE CARD

The Municipality's Scorecard consists of the following:

- Service delivery targets and performance indicators which have been cascaded into the departments, departmental and Executive Management's Scorecards (S56 employees), which will be used for monitoring of the organization.

18. REVENUE AND EXPENDITURE PROJECTIONS

18.1 Monthly Projections of Revenue by Source

Description	Budget Year 2026/2027												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	September	October	November	December	January	February	March	April	May	June	Budget Year 2026/2027	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue By Source															
Exchange Revenue															
Service charges - electricity	174 419	174 419	174 419	174 419	174 419	174 419	174 419	174 419	174 419	174 419	174 419	174 419	2 093 033	2 260 475	2 441 314
Service charges - water	11 085	11 085	11 085	11 085	11 085	11 085	11 085	11 085	11 085	11 085	11 085	11 085	133 025	141 006	149 467
Service charges – Waste Water Management	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	33 537	35 549	37 682
Service charges – Waste Management	16 093	16 093	16 093	16 093	16 093	16 093	16 093	16 093	16 093	16 093	16 093	16 093	193 118	204 705	216 987
Sale of Goods and Rendering of Services	2 938	2 938	2 938	2 938	2 938	2 938	2 938	2 938	2 938	2 938	2 938	2 938	35 261	38 787	42 666
Agency Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	3 685	3 685	3 685	3 685	3 685	3 685	3 685	3 685	3 685	3 685	3 685	3 685	44 217	48 070	52 835
Interest earned from Current and Non-Current Assets	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	1 291	15 488	17 537	19 791
Dividends	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	33 533	34 886	36 375
License and permits	27	27	27	27	27	27	27	27	27	27	27	27	322	355	390
Special rating levies	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction contract Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Development Charges	515	515	515	515	515	515	515	515	515	515	515	515	6 179	6 364	555
Operational Revenue	4 878	4 878	4 878	4 878	4 878	4 878	4 878	4 878	4 878	4 878	4 878	4 878	58 539	60 826	63 354
Non-Exchange Revenue															
Property rates	96 992	96 992	96 992	96 992	96 992	96 992	96 992	96 992	96 992	96 992	96 992	96 992	1 163 907	1 230 741	1 313 393
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, Penalties and forfeits	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	16 987	18 685	20 554

Description	Budget Year 2026/2027												Medium Term Revenue and Expenditure Framework		
License or permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies – Operational	103 775	103 775	103 775	103 775	103 775	103 775	103 775	103 775	103 775	103 775	103 775	103 775	1 245 298	1 290 610	1 325 707
Interest	3 311	3 311	3 311	3 311	3 311	3 311	3 311	3 311	3 311	3 311	3 311	3 311	39 736	42 721	46 411
Fuel Levy												–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**426 015**	**426 015**	**426 015**	**426 015**	**426 015**	**426 015**	**426 015**	**426 015**	**426 015**	**426 015**	**426 015**	**426 015**	**5 112 180**	**5 431 318**	**5 773 480**
Expenditure															
Employee related costs	113 996	113 996	113 996	113 996	113 996	113 996	113 996	113 996	113 996	113 996	113 996	113 996	1 367 951	1 422 669	1 479 576
Remuneration of councilors	5 658	5 658	5 658	5 658	5 658	5 658	5 658	5 658	5 658	5 658	5 658	5 658	67 895	69 932	72 030
Bulk purchases - electricity	127 200	127 200	127 200	127 200	127 200	127 200	127 200	127 200	127 200	127 200	127 200	127 200	1 526 395	1 679 034	1 846 938
Inventory consumed	9 683	9 683	9 683	9 683	9 683	9 683	9 683	9 683	9 683	9 683	9 683	9 683	116 193	112 294	101 065
Debt impairment	24 852	24 852	24 852	24 852	24 852	24 852	24 852	24 852	24 852	24 852	24 852	24 852	298 218	239 468	214 290
Depreciation and amortization	58 322	58 322	58 322	58 322	58 322	58 322	58 322	58 322	58 322	58 322	58 322	58 322	699 869	815 468	816 059
Interest	3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	3 102	37 230	38 719	40 268
Contracted services	31 963	31 963	31 963	31 963	31 963	31 963	31 963	31 963	31 963	31 963	31 963	31 963	383 558	345 202	310 682
Transfers and subsidies	3 859	3 859	3 859	3 859	3 859	3 859	3 859	3 859	3 859	3 859	3 859	3 859	46 314	23 155	21 997
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Costs	7 669	7 669	7 669	7 669	7 669	7 669	7 669	7 669	7 669	7 669	7 669	7 669	92 026	92 026	87 425
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**4 635 649**	**4 837 968**	**4 990 330**
Surplus/ (Deficit)	**39 710**	**39 710**	**39 710**	**39 710**	**39 710**	**39 710**	**39 710**	**39 710**	**39 710**	**39 710**	**39 710**	**39 710**	**476 530**	**593 350**	**783 149**
Transfers and subsidies- capital (monitory allocations)	39 088	39 088	39 088	39 088	39 088	39 088	39 088	39 088	39 088	39 088	39 088	39 088	469 052	523 422	508 790
Transfers and subsidies – capital (in-kind – all)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Description	Budget Year 2026/2027												Medium Term Revenue and Expenditure Framework		
Surplus/(Deficit) after capital transfers & contributions	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**945 582**	**1 116 772**	**1 291 939**
Income Tax												–	–	–	–
Surplus/ (Deficit) after income tax	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**945 582**	**1 116 772**	**1 291 939**
Share of Surplus/Deficit attributable to Joint Venture												–	–	–	–
Share of Surplus/Deficit attributable to Minorities												–	–	–	–
Surplus/(Deficit) attributable to municipality	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**945 582**	**1 116 772**	**1 291 939**
Share of Surplus/Deficit attributable to Associate												–	–	–	–
Intercompany/Parent subsidiary transactions												–	–	–	–
Surplus/(Deficit) for the year	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**945 582**	**1 116 772**	**1 291 939**

18.2 Monthly Projections of Operating revenue and Expenditure by Vote

Description	Budget Year 2026/2027												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	September	October	November	December	January	February	March	April	May	June	Budget Year 2026/2027	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote															
Vote 01 - Council	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Vote 02 - Office of Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 03 - Municipal Manager	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 04 - City Planning and Development Department	4 488	4 488	4 488	4 488	4 488	4 488	4 488	4 488	4 488	4 488	4 488	4 488	53 855	66 154	71 767
Vote 05 - Corporate Services Department	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	12 275	12 787	13 322
Vote 06 - Strategic Management Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 07 - Financial Management	122 145	122 145	122 145	122 145	122 145	122 145	122 145	122 145	122 145	122 145	122 145	122 145	1 465 740	1 405 713	1 483 555
Vote 08 – Technical Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 09 – Social Services	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	18 290	11 203	11 323
Vote 10 - Community Services	32 196	32 196	32 196	32 196	32 196	32 196	32 196	32 196	32 196	32 196	32 196	32 196	386 355	236 750	224 275
Vote 11 - Public Works, Roads and Transport	37 835	37 835	37 835	37 835	37 835	37 835	37 835	37 835	37 835	37 835	37 835	37 835	454 019	497 035	478 078
Vote 12 – Local Economic Development	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water and Sanitation	68 016	68 016	68 016	68 016	68 016	68 016	68 016	68 016	68 016	68 016	68 016	68 016	816 187	1 374 961	1 501 774
Vote 14 - Energy	197 450	197 450	197 450	197 450	197 450	197 450	197 450	197 450	197 450	197 450	197 450	197 450	2 369 395	2 344 517	2 492 001
Vote 15 - Other	426	426	426	426	426	426	426	426	426	426	426	426	5 117	5 621	6 175
Total Revenue by Vote	**465 103**	**465 103**	**465 103**	**465 103**	**465 103**	**465 103**	**465 103**	**465 103**	**465 103**	**465 103**	**465 103**	**465 103**	**5 581 232**	**5 954 740**	**6 282 270**
Expenditure by Vote to be appropriated															
Vote 01 - Council	6 447	6 447	6 447	6 447	6 447	6 447	6 447	6 447	6 447	6 447	6 447	6 447	77 369	78 412	80 436
Vote 02 - Office of Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 03 - Municipal Manager	2 912	2 912	2 912	2 912	2 912	2 912	2 912	2 912	2 912	2 912	2 912	2 912	34 945	36 239	35 833
Vote 04 - City Planning and Development Department	10 402	10 402	10 402	10 402	10 402	10 402	10 402	10 402	10 402	10 402	10 402	10 402	124 822	104 553	105 726
Vote 05 - Corporate Services Department	14 500	14 500	14 500	14 500	14 500	14 500	14 500	14 500	14 500	14 500	14 500	14 500	173 999	177 659	202 399

Description	Budget Year 2026/2027												Medium Term Revenue and Expenditure Framework		
R thousand	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**Budget Year 2026/2027**	**Budget Year +1 2027/28**	**Budget Year +2 2028/29**
Vote 06 - Strategic Management Services	4 352	4 352	4 352	4 352	4 352	4 352	4 352	4 352	4 352	4 352	4 352	4 352	52 224	50 702	51 905
Vote 07 - Financial Management	48 549	48 549	48 549	48 549	48 549	48 549	48 549	48 549	48 549	48 549	48 549	48 549	582 583	568 848	511 819
Vote 08 – Technical Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 09 – Social Services	11 381	11 381	11 381	11 381	11 381	11 381	11 381	11 381	11 381	11 381	11 381	11 381	136 570	140 573	128 585
Vote 10 - Community Services	32 716	32 716	32 716	32 716	32 716	32 716	32 716	32 716	32 716	32 716	32 716	32 716	392 589	413 096	409 699
Vote 11 - Public Works, Roads and Transport	29 931	29 931	29 931	29 931	29 931	29 931	29 931	29 931	29 931	29 931	29 931	29 931	359 170	307 804	359 041
Vote 12 – Local Economic Development	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water and Sanitation	51 206	51 206	51 206	51 206	51 206	51 206	51 206	51 206	51 206	51 206	51 206	51 206	614 466	700 258	704 134
Vote 14 - Energy	150 121	150 121	150 121	150 121	150 121	150 121	150 121	150 121	150 121	150 121	150 121	150 121	1 801 454	1 967 975	2 105 750
Vote 15 - Other	23 788	23 788	23 788	23 788	23 788	23 788	23 788	23 788	23 788	23 788	23 788	23 788	285 459	291 848	295 003
Total Expenditure by Vote	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**386 305**	**4 635 649**	**4 837 968**	**4 990 330**
Surplus/(Deficit) before assoc.	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**945 582**	**1 116 772**	**1 291 939**
Income Tax															
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**78 798**	**945 582**	**1 116 772**	**1 291 939**

18.3 Monthly Projections of Capital Expenditure by Vote

Description	Budget Year 2026/2027												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/2027	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure ***to be appropriated***															
Vote 01 - Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Office of Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 03 - Municipal Manager	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 04 - City Planning and Development Department	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 05 - Corporate Services Department	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 06 - Strategic Management Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 07 - Financial Management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 08 –Technical Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 09 – Social Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Community Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Public Works, Roads and Transport	36 481	36 481	36 481	36 481	36 481	36 481	36 481	36 481	36 481	36 481	36 481	36 481	437 779	472 422	338 161
Vote 12 – Local economic Development	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water and Sanitation	5 208	5 208	5 208	5 208	5 208	5 208	5 208	5 208	5 208	5 208	5 208	5 208	62 500	135 000	199 926
Vote 14 - Energy	4 876	4 876	4 876	4 876	4 876	4 876	4 876	4 876	4 876	4 876	4 876	4 876	58 515	33 815	50 000
Vote 15 - Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**46 566**	**46 566**	**46 566**	**46 566**	**46 566**	**46 566**	**46 566**	**46 566**	**46 566**	**46 566**	**46 566**	**46 566**	**558 794**	**641 237**	**588 087**
Single-year expenditure ***to be appropriated***															
Vote 01 - Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Office of Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 03 - Municipal Manager	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 04 - City Planning and	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Description	Budget Year 2026/2027												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/2027	Budget Year +1 2027/28	Budget Year +2 2028/29
Development Department															
Vote 05 - Corporate Services Department	833	833	833	833	833	833	833	833	833	833	833	833	10 000	–	–
Vote 06 - Strategic Management Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 07 - Financial Management	5 250	5 250	5 250	5 250	5 250	5 250	5 250	5 250	5 250	5 250	5 250	5 250	63 000	–	55 000
Vote 08 – Technical Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 09 Social Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Community Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Public Works, Roads and Transport	6 387	6 387	6 387	6 387	6 387	6 387	6 387	6 387	6 387	6 387	6 387	6 387	76 649	41 500	10 000
Vote 12 – Local Economic Development	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water and Sanitation	83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 000	–
Vote 14 – Energy	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	12 109	9 000	3 403
Vote 15 – Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**13 563**	**13 563**	**13 563**	**13 563**	**13 563**	**13 563**	**13 563**	**13 563**	**13 563**	**13 563**	**13 563**	**13 563**	**162 758**	**51 500**	**68 403**
Total Capital Expenditure	**60 129**	**60 129**	**60 129**	**60 129**	**60 129**	**60 129**	**60 129**	**60 129**	**60 129**	**60 129**	**60 129**	**60 129**	**721 552**	**692 737**	**656 490**

19. TOP LAYER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP) FOR 2026/2027 FINANCIAL YEAR

19.1 Key Performance Area: Service Delivery and Infrastructure Development

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
Development Objective: To provide infrastructure and sustainable basic services																		
Development Priority: Water Supply																		
22/23-MLM03	White River complex 3ml Reservoir	White river	30	R2 000 000	1	Number of pumps installed	2 pumps installed	Completion Certificate	N/A	R0	N/A	R0	2 pumps installed	R2 000 000	N/A	R0	The indicator measures the number of pumps installed in White River complex	A simple count of the number of pumps installed
						Meters of access road constructed	150m of access road constructed		N/A	R0	N/A	R0	150m of access road constructed		N/A	R0	The indicator measures the meters of access road constructed	A simple count of the meters of access road constructed
22/23-MLM09	Drilling of boreholes	Various Wards	Various Wards	R3 500 000	5 boreholes equipped	Number of boreholes equipped	7 boreholes equipped	Completion Certificate	7 boreholes equipped	R3 500 000	N/A	R0	N/A	R0	N/A	R0	The indicator measures the number of boreholes equipped in various wards	A simple count of the number of boreholes equipped

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
22/23 - MLM 046	Construction of Reservoir Kanyamazane	Kanyamazane	19	R3 000 000	0	Number of reservoirs constructed	1 reservoir constructed	Completion Certificate	N/A	R0	N/A	R0	N/A	R0	1 reservoir constructed	R3 000 000	The indicator measures the number of reservoirs constructed in Kanyamazane	A simple count of the number of reservoirs constructed
22/23 - MLM 048	Refurbishment and upgrade of Suidkaap WTW in Barberton	Barberton	42	R2 000 000	0	Number of sand filters refurbished	4 sand filters refurbished	Completion Certificate	N/A	R0	N/A	R0	4 sand filters refurbished	R2 000 000	N/A	R0	The indicator measures the number of sand filters refurbished in Suidkaap WTW	A simple count of the number of sand filters refurbished
23/24 - MLM 283	Installation of 3.5ML Sectional Steel Reservoir at Hazyview and Construction of Interco	Hazyview	1	R2 000 0000	90%	% of 3.5ml sectional steel reservoir constructed	100% of 3.5ml sectional steel reservoir constructed	Completion Certificate	N/A	R0	100% of 3.5ml sectional steel reservoir constructed	R2 000 0000	N/A	R0	N/A	R0	The indicator measures % construction of sectional steel reservoir at Hazyview	Actual Progress per Q = Activity weight X actual progress achieved on site / 100

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
	nnecting Pipe																	
23/24 - MLM 286	Refurbishment of the White River WTW	White River	30	R3 000 000	10%	% of White River WTW refurbished	100% of White River WTW refurbished	Completion Certificate	70% of White River WTW refurbished	R750 000	100% of White River WTW refurbished	R1 500 000	N/A	R0	N/A	R0	The indicator measures the % refurbishment of WTW in White River	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
MLM 08_22_23	Matsulu Entrance and Youth Center water supply	Matsulu	27	R4 000 000	0	% of water supply constructed	100% of water supply constructed	Completion Certificate	N/A	R0	25% of water supply constructed	R1 000 000	75% of water supply constructed	R3 000 000	100% of water supply constructed	R4 000 000		
24/25 - MLM 306	Replacement of Asbestos pipes in White River	White River	30	R5 000 000	4km	Km's of Asbestos pipes replaced	2Km's of Asbestos pipes replaced	Completion Certificate	N/A	R0	N/A	R0	2Km's of Asbestos pipes replaced	R5 000 000	N/A	R0	The indicator measures the Km's of asbestos pipes replaced in White River	A simple count of the km's of asbestos pipe lines replaced
25/26 - MLM 304	Upgrading of Rimers creek WTW and replacement	Rimers Creek	42	R20 000 000	10%	% of Rimers creek WTW and replacement of AC pipeline complete	50% of Rimers creek WTW and replacement of AC	Completion Certificate	10% of Rimers creek WTW and replacement of AC	R2 000 000	25% of Rimers creek WTW and replacement of AC	R12 000 000	40% of Rimers creek WTW and replacement of AC	R17 000 000	50% of Rimers creek WTW and replacement of AC	R20 000 000	The indicator measures the % upgrading of WTW at Rimers	Actual Progress per Q = Activity weight X actual progress achieved

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
	of AC pipeline					d	pipeline completed		pipeline completed		pipeline completed		pipeline completed		pipeline completed		Creek	on site / 100
20/21 - MLM 272	Augmentation of Nsikazi South Water Supply Scheme from Karino Bulk Water Scheme Phase 2	Karino	18	R80 000 000	17%	% of 22.5km bulk pipe line water supply scheme from Karino bulk water constructed	40% of 22.5km bulk pipe line water supply scheme from Karino bulk water constructed	Progress Report	25% of 22.5km bulk pipe line water supply scheme from Karino bulk water constructed	R20 000 000	28% of 22.5km bulk pipe line water supply scheme from Karino bulk water constructed	R40 000 000	35% of 22.5km bulk pipe line water supply scheme from Karino bulk water constructed	R60 000 000	40% of 22.5km bulk pipe line water supply scheme from Karino bulk water constructed	R80 000 000	The indicator measures the % construction of bulk water pipe line at Karino	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
Development Priority: Sanitation																		
22/23 - MLM 054	construction of Emoyeni Bulk Outfall Sewer (Mamindza)	Emoyeni	26	R3 000 000	1.7km	Km's of bulk line constructed	3.1km's of bulk line constructed	Completion Certificate	3.1km's of bulk line constructed	R3 000 000	N/A	R0	N/A	R0	N/A	R0	The indicator measures the kms of bulk outfall sewer line constructed in Emoyeni	A simple count of the km's of bulk outfall sewer line constructed
26/27 - MLM 514	Hazyview waste water refurbishment	Hazyview	1	R2 000 000	Dilapidated infrastructure	% of Hazyview Wastewater refurbished	100% of Hazyview Wastewater refurbished	Completion Certificate	50% of Hazyview Wastewater refurbished	R1 000 000	100% of Hazyview Wastewater refurbished	R1 000 000	N/A	R0	N/A	R0	The indicator measures the % refurbishment of Hazyview	Actual Progress per Q = Activity weight X actual progress

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
																	WWTW	achieved on site / 100
23/24 - MLM 290	White River Upgrade and Refurbishment sewer pump stations (Fairlands, Ext 6, Hillsview)	White River	30	R5 000 000	60%	% of White River sewer pump station refurbished	100% of White River sewer pump station refurbished	Completion Certificate	100% of White River sewer pump station refurbished	R5 000 000	N/A	R0	N/A	R0	N/A	R0	The indicator measures the % refurbishment of sewer pump station at White River	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
24/25 - MLM 305	Refurbish White River WWTW Phase 4	White River	30	R3 000 000	0%	% of White River WWTW Phase 4 refurbished	100% of White River WWTW Phase 4 refurbished	Completion Certificate	30% of White River WWTW Phase 4 refurbished	R1 000 000	60% of White River WWTW Phase 4 refurbished	R2 000 000	100% of White River WWTW Phase 4 refurbished	R3 000 000	N/A	R0	The indicator measures the % refurbishment for a WWTW at White River	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
25/26 - MLM 307	Construction of Toilets	Elandshoek	12	R1 000 000	30	Number of Toilets constructed	30 of Toilets constructed	Completion Certificate	30 of Toilets constructed	R1 000 000	N/A	R0	N/A	R0	N/A	R0	The indicator measures the number of toilets constructed at Elandshoek	A simple count of the number of Toilets constructed

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
Development Priority: Electricity Supply & Energy Management																		
22/23 - MLM 177	40 MVA; Waterworks Phase 4	Barberton	45	R10 000 000	Vandalized infrastructure	Number of panels rewired	8 panels rewired	Progress Report	N/A	R0	N/A	R0	N/A	R0	8 panels rewired	R10 000 000	The indicator measures the number of panels rewired in Barberton	A simple count of the number of panels rewired
22/23 - MLM 173	Installation of Highmast in various wards (Phase 3)	All Regions	Various wards	R10 000 000	16	Number of high mast lights installed	13 high mast lights installed	Completion Certificate	N/A	R0	N/A	R0	N/A	R0	13 high mast lights installed	R10 000 000	The indicator measures the number of high mast lights installed in the various wards	A simple count of the number of high mast lights installed
22/23 - MLM 176	Msholozi Bulk Supply phase 6 (SWS & 9.5km, 321kv line)	Msholozi	14	R4 000 000	0	Number of protection scheme installed	1 protection scheme installed		N/A	R0	N/A	R0	N/A	R0	1 protection scheme installed	R4 000 000	The indicator measures the number of protection scheme installed at Msholozi	A simple count of the number of protection scheme installed
26/24 - MLM 515	Electrification of Dixie	Dixie Farm	43	R3 000 000	0	Number of dwellings connecte	100 dwellings connect	Completion certificate	N/A	R0	N/A	R0	N/A	R0	100 dwellings connect	R3 000 000	The indicator measures the	A simple count of the number of

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
	Farm					d	ed								ed		number of dwellings connected at Dixie Farm	dwellings connected
26/24 - MLM 516	132kv, 12km bulk line noordkaap to water works	Noordkaap	42 &43	R28 000 000	0	Number of 132kV poles installed	50 X 132kV poles installed	Progress Report	N/A	R0	N/A	R0	N/A	R0	50 X 132kV poles installed	R28 000 000	The indicator measures the number of 132kV poles installed in Noordkaap	A simple count of the number of 132kV poles installed
23/24 - MLM 282	Electrification of households KaMadlidlinini	KaMadlidlinini	14	R8 589 000	0	Number of dwellings electrified with solar home system	60 dwellings electrified with solar home system	Completion Certificate	N/A	R0	N/A	R0	N/A	R0	60 dwellings electrified with solar home system	R8 589 000	The indicator measures the numbers of dwellings electrified with solar home system KaMadlidlinini	A simple count of the number of dwellings electrified with solar home system
Development Priority: Roads Infrastructure Development and Storm Water																		
Programme / Project: Construction of Roads Programme																		
22/23 - MLM 168	Construction of Nkulul	Matsulu	28	R17 000 000	5%	% of 1.2km of Nkululeko Road	100% of 1.2km of Nkulule	Progress report	25% of 1.2km of Nkulule	R4 000 000	25% of 1.2km of Nkulule	R8 000 000	25% of 1.2km of Nkulule	R12 000 000	25% of 1.2km of Nkulule	R17 000 000	The indicator measures the %	Actual Progress per Q = Activity

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	eko Road from Days Tarven Ward 28					from Days Tavern constructed	ko Road from Days Tavern constructed		ko Road from Days Tavern constructed		ko Road from Days Tavern constructed		ko Road from Days Tavern constructed		ko Road from Days Tavern constructed		upgrading of 1.2km road at Matsulu	weight X actual progress achieved on site / 100
22/23-MLM250	Upgrading of Road to Celani Primary School Ward 5	Celani	5	R30 000 000	50%	% of 2.3km of Celani Primary School Road constructed	100% of 2.3km of Celani Primary School Road constructed	Completion certificate	70% of 2.3km of Celani Primary School Road constructed	R 9 200 00	80% of 2.3km of Celani Primary School Road constructed	R 7 800 000	90% of 2.3km of Celani Primary School Road constructed	R 12 600 000	100% of 2.3km of Celani Primary School Road constructed	R 8 400 000	The indicator measures the % construction of 2.3km road at Celani	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
26/24-MLM517	Upgrading of 3.4km road from shabangu via myawi supermarket magamusini and ngobeni road, clau-clau	Clau Clau	11	R10 000 000	0%	% of 3.4km of road from shabangu via myawi supermarket magamusini and ngobeni road constructed	50% of 3.4km of road from shabangu via myawi supermarket magamusini and ngobeni road constructed	Progress Report	10% of 3.4km of road from shabangu via myawi supermarket magamusini and ngobeni road constructed	R4 000 000	20% of 3.4km of road from shabangu via myawi supermarket magamusini and ngobeni road constructed	R6 000 000	30% of 3.4km of road from shabangu via myawi supermarket magamusini and ngobeni road constructed	R8 000 000	50% of 3.4km of road from shabangu via myawi supermarket magamusini and ngobeni road constructed	R10 000 000	The indicator measures the % construction of 3.4km from shabangu via myawi supermarket magamusini and ngobeni road	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
23/24-MLM	Mganwini Losho	Msogwaba	22	R20 000 000	40%	% of 2.2km of Mganwini	100% of 2.2km of	Completion certifica	65% of 2.2km of	R10 800 000	95% of 2.2km of	R 16 000 000	100% of 2.2km of	R 20 000 000	N/A	R0	The indicator measures	Actual Progress per Q =

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
246	nile road and vehicle bridge					Loshile road with bridge constructed	Mganwini Loshile road with bridge constructed	te	Mganwini Loshile road with bridge constructed		Mganwini Loshile road with bridge constructed		Mganwini Loshile road with bridge constructed				the % construction of 2.2km road with bridge structure at Msogwaba	Activity weight X actual progress achieved on site / 100
23/24 - MLM 270	Construction of Masinga to Entokozweni Road-Phase 2	Entokozweni	22	R25 000 000	35%	% of 1.69km of Masinga to Entokozweni road constructed	100% of 1.69km of Masinga to Entokozweni road constructed	Completion certification	45% of 1.69km of Masinga to Entokozweni road constructed	R9 000 000	60% of 1.69km of Masinga to Entokozweni road constructed	R13 000 000	70% of 1.69km of Masinga to Entokozweni road constructed	R20 000 000	100% of 1.69km of Masinga to Entokozweni road constructed	R25 000 000	The indicator measures the % construction of 1.69km road at Entokozweni	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
22/23 - MLM 073	Shikisha road with pedestrian bridge	Shikisha	33	R8 000 000	0%	% of 1.4km of Shikisha road with pedestrian bridge constructed	10% of 1.4km of Shikisha road with pedestrian bridge constructed	Progress report	N/A	R0	N/A	R0	N/A	R0	10% of 1.4km of Shikisha road with pedestrian bridge constructed	R8 000 000	The indicator measures the % construction of a 1.4km road with pedestrian bridge at Shikisha	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
22/23 - MLM 079	Paving of street from Clau Clau comm	Clau-Clau	11	R15 000 000	0%	% of 1.9km of street from Clau Clau community hall to	100% of 1.9km of street from Clau Clau	Completion certificate	30% of 1.9km of street from Clau Clau	R3 500 000	50% of 1.9km of street from Clau Clau commu	R7 500 000	70% of 1.9km of street from Clau Clau commu	R11 000 000	100% of 1.9km of street from Clau Clau	R15 000 000	The indicator measures the % construction of a 1.9km	Actual Progress per Q = Activity weight X actual progress

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
	unity hall to the Sports Ground					the Sports ground constructed	community hall to the Sports ground constructed		community hall to the Sports ground constructed		nity hall to the Sports ground constructed		nity hall to the Sports ground constructed		community hall to the Sports ground constructed		street at Clau-Clau	achieved on site / 100
22/23 - MLM 093	Upgrading of Kamadakwa Ndlovu Ring Road Phase 2	Kamadakwa Ndlovu	41	R5 000 000	0%	% of 4.5km of Kamadakwa Ndlovu Ring Road constructed	20% of 4.5km of Kamadakwa Ndlovu Ring Road constructed	Progress report	N/A	R0	N/A	R0	N/A	R0	20% of 4.5km of Kamadakwa Ndlovu Ring Road constructed	R5 000 000	The indicator measures the % construction of a 4.5km ring road at Kamadakwa Ndlovu	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
22/23 - MLM 099	Construction of Mganduzweni Bermuda road	Mganduzweni	9	R2 000 000	0%	% of 1.8km of Mganduzweni Bermuda road constructed	10% of 1.8km of Mganduzweni Bermuda road constructed	Progress report	N/A	R0	N/A	R0	N/A	R0	10% of 1.8km of Mganduzweni Bermuda road constructed	R2 000 000	The indicator measures the % construction of a 1.8km road at Mganduzweni	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
22/23 - MLM 116	Upgrading of kaMabuza Halfway to Bhuga Cemetery (Phase	Bhuga	35	R8 000 000	100%	% of storm water management for kaMabuza Halfway to Bhuga Cemetery Road	100% of storm water management for kaMabuza Halfway to	Completion certificate	N/A	R 0	30% of storm water management for kaMabuza Halfway to	R 2 100 00	60% of storm water management for kaMabuza Halfway to	R 4 500 000	100% of storm water management for kaMabuza Halfway to	R8 000 000	The indicator measures the % completion of stormwater management for	Actual Progress per Q = Activity weight X actual progress achieved on site / 100

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	2)					completed	Bhuga Cemetery Road completed				Bhuga Cemetery Road completed		Bhuga Cemetery Road completed		Bhuga Cemetery Road completed		the KaMabuza Halfway Road	
25/26-MLM301	Paving of Siwela Street	Zwelisha	4	R5 000 000	%0	% of 3.25km of Siwela road constructed	10% of 3.25km of Siwela road constructed	Progress Report	N/A	R0	N/A	R0	5% of 3.25km of Siwela road constructed	R2 500 000	10% of 3.25km of Siwela road constructed	R2 500 000	The indicator measures the % construction of a 3.25km ring road at Kamadakwa Ndlovu	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
21/22-CoM97	Paving of Lixolo street ward 19	Kanyamazane	19	R5 000 000	0%	% of 2km of Lixoxo road constructed	10% of 2km of Lixoxo road constructed	Progress report	N/A	R0	N/A	R0	5% of 2km of Lixoxo road constructed	R2 500 000	10% of 2km of Lixoxo road constructed	R2 500 000	The indicator measures the % construction of 2km Lixolo road at Kanyamazane	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
Programme / Project: Upgrading of Roads Programme																		
22/23-MLM086	Paving of street to Elandshoek community hall	Elandshoek	12	R15 000 000	8%	% of 2.4Km of street to Elandshoek community hall upgraded	100% of 2.4Km of street to Elandshoek community hall	Completion certificate	30% of 2.4Km of street to Elandshoek community hall	R3 000 000	60% of 2.4Km of street to Elandshoek community hall upgrade	R6 000 000	90% of 2.4Km of street to Elandshoek community hall upgrade	R9 000 000	100% of 2.4Km of street to Elandshoek community hall	R15 000 000	The indicator measures the % upgrading of 2.4Km road at Elandsho	Actual Progress per Q = Activity weight X actual progress achieved on site /

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
							upgraded		upgraded		d		d		upgraded		ek	100
22/23 - MLM 102	Paving of street at Ngulubeni	Ngulubeni	10	R20 000 000	0%	% of 2.2km of Ngulubeni street upgraded	10% of 2.2km of Ngulubeni street upgraded	Progress report	N/A	R0	N/A	R0	N/A	R0	10% of 2.2km of Ngulubeni street upgraded	R20 000 000	The indicator measures the % upgrading of 2.2Km road at Ngulubeni	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
22/23 - MLM 131	Paving of Emlotseni street ward 21	Kanyamazane	21	R8 000 000	0%	% of 2.7km of Emlotsheni road upgraded	30% of 2.7km of Emlotsheni road upgraded	progress reports	N/A	R0	N/A	R0	N/A	R0	30% of 2.7km of Emlotsheni road upgraded	R8 000 000	The indicator measures the % upgrading of 2.7km road at Kanyamazane	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
22/23 - MLM 138	Upgrade Chakaza School Via Slinda Road	Chakaza School	36	R5 000 000	80%	% of 1.3km of Slinda road upgraded	100% of 1.3km of Slinda road upgraded	Completion certificate	90% of 1.3km of Slinda road upgraded	R5 000 000	100% of 1.3km of Slinda road upgraded	R5 000 000	N/A	R0	N/A	R0	The indicator measures the % upgrading of 1.3Km road at Chakaza	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
22/23 - MLM 154	Upgrading of Violet street - ward 13	Matsulu	13	R15 000 000	10%	% of 1.7km of Violet Street upgraded	100% of 1.7km of Violet Street upgraded	Completion certificate	25% of 1.7km of Violet Street upgraded	R4 500 000	50% of 1.7km of Violet Street upgraded	R8 000 000	75% of 1.7km of Violet Street upgraded	R12 000 000	100% of 1.7km of Violet Street upgraded	R15 000 000	The indicator measures the % upgrading of 1.7km	Actual Progress per Q = Activity weight X actual progress

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																	road at Matsulu	achieved on site / 100
22/23 - MLM 169	Karino to Tekwane South road upgrade	Karino & Tekwane	18	R34 350 000	30%	% of 6km of Karino to Tekwane south road upgraded	70% of 6km of Karino to Tekwane south road upgraded	Progress report	40% of 6km of Karino to Tekwane south road upgraded	R8 000 000	50% of 6km of Karino to Tekwane south road upgraded	R18 000 000	60% of 6km of Karino to Tekwane south road upgraded	R25 000 000	70% of 6km of Karino to Tekwane south road upgraded	R34 350 000	The indicator measures the % upgrading of 6km road at karino & Tekwane	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
23/24 - MLM 266	Upgrading of P10 road	Umjindi	41-45	R15 000 000	0%	% of 3.8km of P10 road upgraded	10% of 3.8km of P10 road upgraded	Progress Report	N/A	R0	N/A	R0	5% of 3.8km of P10 road upgraded	R0	10% of 3.8km of P10 road upgraded	R15 000 000	The indicator measures the % upgrading of 3.8km road at Umjindi	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
24/25 - MLM 01	Paving of street at Santa View	Barberton	42	R5 000 000	0%	% of 1.17km of Santa view street upgraded	50% of 1.17km of Santa view street upgraded	Progress Report	N/A	R 0	5% of 1.17km of Santa view street upgraded	R 500 000	10% of 1.17km of Santa view street upgraded	R 2 500 000	50% of 1.17km of Santa view street upgraded	R5 000 000	The indicator measures the % upgrading of 1.17km road at Barberton	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
24/25 - MLM 03	Upgrading of Shongwe Road	Barberton	44	R8 649 397	0%	% of 3.1km of Shongwe road upgraded	30% of 3.1km of Shongwe road upgrade	Progress Report	N/A	R 0	5% of 3.1km of Shongwe road upgrade	R 2 000 000	10% of 3.1km of Shongwe road upgrade	R 3 500 000	30% of 3.1km of Shongwe road upgrade	R8 649 397	The indicator measures the % upgrading of	Actual Progress per Q = Activity weight X actual

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							d				d		d		d		3.1km road at Barberton	progress achieved on site / 100
Programme / Project: Construction/ Upgrade of Bus Route Programme																		
22/23 - MLM 090	Matsafeni Kaapshehoop bus route ward 14	Matsafeni	14	R17 000 000	70%	% of 6.28km of Matsafeni Kaapshehoop bus route constructed	100% of 6.28km of Matsafeni Kaapshehoop bus route constructed	Completion certificate	65% of 6.28km of Matsafeni Kaapshehoop bus route constructed	R7 000 000	75% of 6.28km of Matsafeni Kaapshehoop bus route constructed	R10 000 000	100% of 6.28km of Matsafeni Kaapshehoop bus route constructed	R17 000 000	N/A	R0	The indicator measures the % construction of 6.28km bus route at Matsafeni	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
22/23 - MLM 101	Upgrading of Koos to KaNkosi bus route	Nyongane	39	R5 000 000	0%	% of 3.4km of Koos to KaNkosi bus route upgraded	5% of 3.4km of Koos to KaNkosi bus route upgraded	Progress report	N/A	R0	N/A	R0	N/A	RO	5% of 3.4km of Koos to KaNkosi bus route upgraded	R5 000 000	The indicator measures the % upgrade of 3.4km bus route at Nyongane	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
Programme / Project: Construction of Pedestrian Bridges Programme																		
22/23 - MLM 075	Nyongane/RDP Section pedestrian bridge	Nyongane	39	R5 000 000	30%	% of Nyongane / RDP Section Pedestrian bridge constructed	100% of Nyongane / RDP Section Pedestrian bridge constructed	Completion certificate	60% of Nyongane / RDP Section Pedestrian bridge constructed	R3 500 000	100% of Nyongane / RDP Section Pedestrian bridge constructed	R5 000 000	N/A	R0	N/A	R0	The indicator measures the % construction of a pedestrian bridge at Nyongan	Actual Progress per Q = Activity weight X actual progress achieved on site / 100

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																	e	
22/23 - MLM 098	Construction of overhead bridge at Manzini & Tsembanani	Manzini & Tsembanani	7	R2 000 000	0%	% of overhead bridge at Manzini & Tsembanani constructed	10% of overhead bridge at Manzini & Tsembanani constructed	Progress Report	N/A	R0	N/A	R0	5% of overhead bridge at Manzini & Tsembanani constructed	R1 000 000	10% of overhead bridge at Manzini & Tsembanani constructed	R2 000 000	The indicator measures the % construction of a pedestrian bridge at Manzini & Tsembanani	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
22/23 - MLM 137	Construction of Road and Vehicle Bridge Upgrade at Maminadza Ward 26	Maminadza	26	R6 500 000	20%	% of Maminadza vehicle bridge structure constructed	100% of Maminadza vehicle bridge structure constructed	Completion certificate	40% of Maminadza vehicle bridge structure constructed	R1 500 000	60% of Maminadza vehicle bridge structure constructed	R3 000 000	75% of Maminadza vehicle bridge structure constructed	R4 000 000	100% of Maminadza vehicle bridge structure constructed	R6 500 000	The indicator measures the % construction of vehicle bridge at Maminza	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
22/23 - MLM 152	Construction of Msholozi Pedestrian bridge	Msholozi	14	R4 000 000	70%	% of Msholozi Pedestrian bridge constructed	100% of Msholozi Pedestrian bridge constructed	Completion certificate	70% of Msholozi Pedestrian bridge constructed	R2 000 000	100% of Msholozi Pedestrian bridge constructed	R4 000 000	N/A	R0	N/A	R0	The indicator measures the % construction of a pedestrian bridge at Msholozi	Actual Progress per Q = Activity weight X actual progress achieved on site / 100

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22/23 - MLM 091	Construction of Vehicle Bridge at Micasa Road Ward 1	Shabalala	1	R20 000 000	0%	% of Micasa Vehicle Bridge constructed	70% of Micasa vehicle bridge constructed	Progress report	20% of Micasa vehicle bridge constructed	R5 000 000	40% of Micasa vehicle bridge constructed	R10 000 000	60% of Micasa vehicle bridge constructed	R15 000 000	70% of Micasa vehicle bridge constructed	R20 000 000	The indicator measures the % construction of a pedestrian bridge at Shabalala	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
25/26 - MLM 506	Construction of Ema19 collapsed Culvert bridge	Kanyamazane	19	R15 000 000	50%	% of Ema 19 collapsed culvert bridge constructed	100% of Ema 19 collapsed culvert bridge constructed	Completion Certificate	70% of Ema 19 collapsed culvert bridge constructed	R 7 500 000	100% of Ema 19 collapsed culvert bridge constructed	R 15 000 000	N/A	R0	N/A	R0	The indicator measures the % construction of a collapsed culvert bridge Kanyamazane	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
Development Priority: Community Development																		
23/24 - MLM 277	Construction of fire station at Dayizenza	Dayizenza	3	R7 500 000	0%	% of Dayizenza fire station constructed	30% of Dayizenza fire station constructed	Progress report	N/A	R 0	5% of fire station at Dayizenza constructed	R 2 000 000	10% of fire station at Dayizenza constructed	R 4 000 00	30% of Dayizenza fire station constructed	R 7 500 000	The indicator measures the % construction of a fire station at Dayizenza	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
22/23 - MLM 214	Upgrading of Masoyi Sports	Masoyi	6	R17 000 000	8%	% of Masoyi Sport facility upgraded	90% of Masoyi Sport facility upgrade	Progress reports	30% of Masoyi Sport facility upgrade	R3 000 000	55% of Masoyi Sport facility upgrade	R7 000 000	70% of Masoyi Sport facility upgrade	R12 000 000	90% of Masoyi Sport facility upgrade	R17 000 000	The indicator measures the % upgradin	Actual Progress per Q = Activity weight X

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
	Facility						d		d		d		d		d		g of a Sports Facility at Masoyi	actual progress achieved on site / 100
22/23 - MLM 217	Re-Construction of Kanyamazane Community Hall	Kanyamazane	21	R10 000 000	0%	% of kanyamazane community Hall constructed	10% of kanyamazane community Hall constructed	Progress report	N/A	R0	N/A	R0	5% of kanyamazane community Hall constructed	R5 000 000	10% of kanyamazane community Hall constructed	R10 000 000	The indicator measures the % construction of a community hall at Kanyamazane	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
23/24 - MLM 275	Upgrading of Matsulu Stadium-Phase 2	Matsulu	28	R18 000 000	0%	% of Matsulu Community Stadium-Phase 2 constructed	100% of Matsulu Community Stadium - Phase 2 constructed	Completion certificate	35% of Matsulu Community Stadium - Phase 2 constructed	R6 300 000	50% of Matsulu Community Stadium - Phase 2 constructed	R9 000 000	100% of Matsulu Community Stadium - Phase 2 constructed	R18 000 000	N/A	R0	The indicator measures the % construction of Matsulu Stadium PS2	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
19/20 - MLM 050	Construction of Phola community hall-phase 2	Phola	5	R3 000 000	0	% of Phola community hall-phase 2 constructed	100% of Phola community hall-phase 2 constructed	Completion certificate	N/A	R0	30% of Phola community hall-phase 2 constructed	R 1 000 000	50% of Phola community hall-phase 2 constructed	R 2 000 000	100% of Phola community hall-phase 2 constructed	R 3 000 000	The indicator measures the % construction of a community hall at Phola	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
19/20 - CoM158	Upgrading of Makoko	Makoko	34	R5 000 000	0%	% of Makoko Community Hall	50% of Makoko Community Hall	Progress report	N/A	R0	N/A	R0	30% of Makoko Community Hall	R3 000 000	50% of Makoko Community Hall	R5 000 000	The indicator measures the %	Actual Progress per Q = Activity

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
	Community Hall					refurbished	refurbished						refurbished		refurbished		construction of a community hall at Makoko	weight X actual progress achieved on site / 100
Development Priority: Waste and Environment Management																		
Programme / Project: Waste and Environment Management Programme																		
SWM 003	Waste Collection Services	Mbombela, White River, Kabokweni, Kanyamazane, Matsulu, Barberton	1,13,14,15,16,17,18,19,20,21,22,27,28,30,33,37,38 41, 42, 43,44,45	R0	100	Number of New additional formalised dwellings with access to weekly waste removal services	100 New additional formalised dwellings with access to weekly waste removal services	Report	25 New additional formalised dwellings with access to weekly waste removal services	R0	50 New additional formalised dwellings with access to weekly waste removal services	R0	75 New additional formalised dwellings with access to weekly waste removal services	R0	100 New additional formalised dwellings with access to weekly waste removal services	R0	The indicator measures the addition of new formalised dwelling to access to weekly waste removal services	A simple count of the number of new formalised dwellings with access to weekly waste removal services
22/23 - MLM 204	Umjindi Solid waste disposal site	Umjindi	42	R17 228 603	80%	% of Umjindi solid waste disposal site constructed	100% of Umjindi solid waste disposal site constructed	Completion Certificate	90 % of Umjindi solid waste disposal site constructed	R10 000 000	100% of Umjindi solid waste disposal site constructed	R17 228 603	N/A	R0	N/A	R0	The indicator measures the % construction of Umjindi Solid waste disposal site at Umjindi	Actual Progress per Q = Activity weight X actual progress achieved on site / 100
Development Priority: Public Safety																		

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
Programme / Project: Municipal Law Enforcement Programmes																		
MLSS002	Municipal Law Enforcement	Institutional	Institutional	R0	20	Number of Municipal law enforcement operations conducted	28 Municipal law enforcement operations conducted	Report	7 Municipal law enforcement operations conducted	R0	14 Municipal law enforcement operations conducted	R0	21 Municipal law enforcement operations conducted	R0	28 Municipal law enforcement operations conducted	R0	The indicator measures the number of Municipal law enforcement operations conducted	A simple count of the number of Municipal law enforcement operations conducted
FR005	Servicing, Maintenance and Replacing of Fire Equipment	Institutional	Institutional	R1 800 000	0	Number of Fire completion certificates issued	4 Fire completion certificate issued	Completion Certificates	N/A	R0	N/A	R0	N/A	R0	4 Fire completion certificate issued	R1 800 000	The indicator measures the number of fire completion certificate issued	A simple count of the number of fire completion certificate issued
Programme / Project: Traffic Law Enforcement Programmes																		
LTS001	Enhancement of traffic law enforcement	Institutional	Institutional	R0	120	Number of road blocks for traffic law enforcement conducted	130 road blocks for traffic law enforcement conducted	Report	31 road blocks for traffic law enforcement conducted	R0	64 road blocks for traffic law enforcement conducted	R0	97 road blocks for traffic law enforcement conducted	R0	130 road blocks for traffic law enforcement conducted	R0	The indicator measures the number of road blocks conducted for traffic law	A simple count of the number of road blocks conducted for traffic law enforcement

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
																	enforcement	
Development Priority: Rural Development																		
Programme / Project: Support of Cooperatives Programmes																		
RTA001	Small Scale Farmers support	Institutional	Institutional	R1 500 000	30	Number of Small-Scale Farmers supported	30 Small Scale Farmers supported	Report/ Handover Certificate	N/A	R0	10 Small Scale Farmers supported	R500 000	20 Small Scale Farmers supported	R1 000 000	30 Small Scale Farmers supported	R1 500 000	The indicator measures the number of small-scale farmers supported	A simple count of the number of small-scale farmers supported
RTA003	Borehole for small scale farmers	Institutional	Institutional	R1 000 000	4	Number of Borehole for small scale farmers drilled	4 Borehole for small scale farmers drilled	Report/ Handover Certificate	N/A	R0	2 Borehole for small scale farmers drilled	R500 000	3 Borehole for small scale farmers drilled	R750 000	4 Borehole for small scale farmers drilled	R1 000 000	The indicator measures the number of boreholes drilled for small-scale farmers	A simple count of the number of boreholes drilled
Development Priority: To Strengthen the Delivery of Sustainable Integrated Human Settlement and Environmental Management																		
Programme / Project: Human Settlement Programmes																		
IHS002	Capturing of national housing needs	Institutional	Institutional	R0	3050	Number of applications captured on the national	480 applications captured on the national housing	Report	120 applications captured on the national housing	R0	240 applications captured on the national housing	R0	360 applications captured on the national housing	R0	480 applications captured on the national housing	R0	The indicator measures the number of applicati	A simple count of the number of applications captured

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
	register					housing needs register	needs register		needs register		needs register		needs register		needs register		ons captured on the national housing needs register	on the national housing needs register

19.2 Key Performance Area: Local Economic Development

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
KEY PERFORMANCE AREA: LOCAL ECONOMIC DEVELOPMENT																		
Development Priority: Economic Development																		
LED015	Issuing of informal Trade permits	Institutional	Institutional	R0	200	Number of informal trade permits issued	400 Informal trade permits issued	Report	100 Informal trade permits issued	R0	200 Informal trade permits issued	R0	300 Informal trade permits issued	R0	400 Informal trade permits issued	R0	The indicator measures the number of informal trade permits issued	A simple count of the number of informal trade permits issued
LED010	Township Economy Support Programme	Institutional	Institutional	R5 000 000	40	Number of Townships Economy businesses supported	40 Townships Economy businesses supported	Report	N/A	R0	40 Townships Economy businesses supported	R5 000 000	N/A	R0	N/A	R0	The indicator measures the number of Townships Economy businesses supported	A simple count of the number of Townships Economy businesses supported
LED018	Trade Trolleys	Institutional	Institutional	R600 000	50	Number of Trade Trolleys repaired	70 Trade Trolleys repaired	Report	N/A	R0	35 Trade Trolleys repaired	R300 000	N/A	R0	70 Trade Trolleys repaired	R600 000	The indicator measures the number of Trade Trolleys repaired	A simple count of the number of Trade Trolleys repaired
LED019	Shelters for	Institutional	Institutional	R600 000	20	Number of	40 Shelters	Report	N/A	R0	20 Shelters	R300 000	N/A	R0	40 Shelters	R600 000	The indicator	A simple count of

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
	the Informal Traders					Shelters for Informal Traders procured	for Informal Traders procured				for Informal Traders procured				for Informal Traders procured		measures the number of Shelters for Informal Traders procured	the number of Shelters for Informal Traders procured
LED022	Tourism Products/Establishments Support	Institutional	Institutional	R800 000	6	Number of Tourism products supported	8 Tourism products supported	Report	N/A	R0	3 Tourism products supported	R300 000	6 Tourism products supported	R600 000	8 Tourism products supported	R800 000	The indicator measures the number of Tourism products supported	A simple count of the number of Tourism products supported
EPWP001	Training programme for Coordinators and Data Capturers	Institutional	Institutional	R0	2	Number of In-Service training programmes for Data capturers and coordinators conducted	2 In-Service training programmes for Data capturers and coordinators conducted	Attendance register	N/A	R0	1 In-Service training programmes for Data capturers and coordinators conducted	R0	N/A	R0	2 In-Service training programmes for Data capturers and coordinators conducted	R0	The indicator measures the number of In-service trainings for data capturers and coordinators conducted	A simple count of the number of In-service trainings for data capturers and coordinators conducted
EPWP002	In-service training programme	Institutional	Institutional	R0	2	Number of In-Service training programmes for	2 In-Service training programmes for Depart	Attendance register	1 In-Service training programmes for Depart	R0	N/A	R0	2 In-Service training programmes for Depart	R0	N/A	R0	The indicator measures the number of In-service	A simple count of the number of In-service

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
	to all Departmental Patrons					Departmental Patrons conducted	mental Patrons conducted		mental Patrons conducted				mental Patrons conducted				trainings for for Departmental Patrons conducted	trainings for for Departmental Patrons conducted
EPWP 003	Training programme for all appointed EPWP Participants	Institutional	Institutional	R0	2	Number of training programmes for EPWP participants conducted	2 training programmes for EPWP participants conducted	Attendance register	N/A	R0	1 training programmes for EPWP participants conducted	R0	N/A	R0	2 training programmes for EPWP participants conducted	R0	The indicator measures the number of trainings for EPWP participants conducted	A simple count of the number of trainings for EPWP participants conducted

19.3 Key Performance Area: Institutional Development and Transformation

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
Development Objective: To build a strong good governance and institutional development																		
Development Priority: Good Governance and Public Participation																		
Programme / Project: Human Resources Development Programme																		
PMS001	Qualification Audit	Institutional	Institutional	R0	200	Number of Certificates, ID, Fingerprints, verified	100 Certificates, ID, Fingerprints, verified	MIE Report	25 Certificates, ID, Fingerprints, verified	R0	50 Certificates, ID, Fingerprints, verified	R0	75 Certificates, ID, Fingerprints, verified	R0	100 Certificates, ID, Fingerprints, verified	R0	The indicator measures the number of Certificates, ID, Fingerprints, verified	A simple count of the number generated from the MIE system
PMS003	Entry Level Management Supervisor Training	Institutional	Institutional	R0	0	Number of Supervisors and Managers trained	100 Supervisors and Managers trained	Attendance Register	25 Supervisors and Managers trained	R0	50 Supervisors and Managers trained	R0	75 Supervisors and Managers trained	R0	100 Supervisors and Managers trained	R0	The indicator measures the number of Supervisors and Managers trained	A simple count of the number of Supervisors and Managers trained
Programme / Project: Employee Wellness Programs																		
OHS001	Wellness interventions	Institutional	Institutional	R0	4	Number of wellness events conducted	4 Wellness events/awareness inform	Attendance registers and report	1 Wellness events/awareness informat	R0	2 Wellness events/awareness informat	R0	3 Wellness events/awareness informat	R0	4 Wellness events/awareness informat	R0	The indicator measures the number of wellness	A simple count of the number of wellness events

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
							ation conducted		ion conducted		ion conducted		ion conducted		ion conducted		events conducted	conducted
OHS002	Implementation of Wellness Programme	Institutional	Institutional	R0	100%	% of employees and councillors requiring EAP assisted	100% of employees and councillors requiring EAP assisted	Report	100% of employees and councillors requiring EAP assisted	R0	100% of employees and councillors requiring EAP assisted	R0	100% of employees and councillors requiring EAP assisted	R0	100% of employees and councillors requiring EAP assisted	R0	The indicator measures the % of employees and councilors requiring EAP assisted	Number of assisted employees and councillors/number of total requests received X 100
OHS003	Medical Examinations	Institutional	Institutional	R0	100%	Number of reports on the coordination of employees in need of medical surveillance	4 reports on the coordination of employees in need of medical surveillance	Report	1 report on the coordination of employees in need of medical surveillance	R0	2 reports on the coordination of employees in need of medical surveillance	R0	3 reports on the coordination of employees in need of medical surveillance	R0	4 reports on the coordination of employees in need of medical surveillance	R0	The indicator measures the number of reports on the coordination of employees in need of medical surveillance	A simple count of the number of reports on the coordination of employees in need of medical surveillance
Programme / Project: IT, Records Management and Archives																		
22/23 - MLM241	New / Upgrade End User Equipment	Institutional	Institutional	R2 500 000	Redundant and outdated End user	% of End user equipment procured	100% of End user equipment procur	Delivery note	N/A	R0	N/A	R0	N/A	R0	100% of End user equipment procured	R2 500 000	The indicator measures the % end user equipme	Percentage of budget used to procure end user

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
					equipment		ed										nt procured	equipment
22/23 - MLM242	New/Upg Server & Network Infrastructure	Institutional	Institutional	R6 000 000	Redundant and outdated Server and network infrastructure	% of Server and Network infrastructure procured	100% of Server and Network infrastructure procured	Delivery Note	N/A	R0	N/A	R0	N/A	R0	100% of Server and Network infrastructure procured	R6 000 000	The indicator measures the % New/upgrade of server network infrastructure procured	Percentage of budget used for the upgrading of server network infrastructure
22/23 - MLM243	New/Upg Software	Institutional	Institutional	R0	Outdated software	% of Systems software procured	100% of Systems software procured	Report	N/A	R0	N/A	R0	N/A	R0	100% of Systems software procured	R0	The indicator measures % of software licenses procured	Percentage of budget used to procure software licenses

19.4 Key Performance Area: Public Participation and Good Governance

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
Development Objective: To build a strong good governance and institutional development																		
Development Priority: Good Governance and Public Participation																		
Programme / Project: IDP Development & Review																		
SP001	IDP development & review	Institutional	Institutional	R0	1 (2025/26 financial year)	Number of IDP process plans submitted to Council	1 IDP process plan submitted to Council	Approved IDP process plan/Council Resolution	1 IDP process plan submitted to Council	R0	N/A	R0	N/A	R0	N/A	R0	The indicator measures the number of IDP process plans submitted to Council	A simple count of the number of IDP process plans submitted to Council
					1 (2025/26 financial year)	Number of Draft IDPs for Reviewal submitted to Council	1 Draft IDP for Reviewal submitted to Council	Approved Draft IDP/Council resolution	N/A	R0	N/A	R0	1 Draft IDP for Reviewal submitted to Council	R0	N/A	R0	The indicator measures the number of Draft IDP submitted to Council	A simple count of the number of Draft IDP submitted to Council
						Number of Final IDP's submitted to Council	1 Final IDP submitted to Council	Approved Final IDP/Council resolution	N/A	R0	N/A	R0	N/A	R0	1 Final IDP submitted to Council	R0	The indicator measures the number of IDP submitted to Council	A simple count of the number of IDP submitted to Council

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
					1 (2025/26 financial year)	Number of IDP consultative meetings held	14 IDP consultative meetings held	Attendance Registers	N/A	R0	7 IDP consultative meetings held	R0	N/A	R0	14 IDP consultative meetings held	R0	The indicator measures the number of IDP consultative meetings held	A simple count of the number of IDP consultative meetings held
Programme / Project: SDBIP Development																		
PME001	Development of Service Delivery Budget and Implementation Plan (SDBIP)	Institutional	Institutional	R0	2026/27 SDBIP	2027/28 SDBIP approved by the Executive Mayor within the stipulated period	2027/28 SDBIP approved by the Executive Mayor within the stipulated period	2027/28 SDBIP	N/A	R0	N/A	R0	N/A	R0	2027/28 SDBIP approved by the Executive Mayor within the stipulated period	R0	The indicator measures the compliance of the SDBIP as stipulated by the MFMA	A simple count of the number of SDBIP submitted within the stipulated period
Programme / Project: Risk Mitigation Programmes																		
ERM006	Compilation of the Enterprise Risk Register	Institutional	Institutional	R0	1	Number of Enterprise Risk Registers for the 2026/27 FY compiled	1 Enterprise Risk Registers for the 2026/27 FY compiled	2026/2027 Enterprise Risk Register	1 Enterprise Risk Registers for the 2026/27 FY compiled	R0	N/A	R0	N/A	R0	N/A	R0	The indicator measures the number of Enterprise Risk Register compiled	A simple count of the number of Enterprise Risk Register compiled
ERM007	Annual review of the	Institutional	Institutional	R0	2025/2026 Risk	Number of risk managem	1 risk management	2026/2027 Risk	1 risk management	R0	N/A	R0	N/A	R0	N/A	R0	The indicator measures	A simple count of the

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
	Risk Management framework				Management Framework	ent framework for the 2026/27 FY approved	framework for the 2026/27 FY approved	management framework	framework for the 2026/27 FY approved								the number of risk management framework approved	number of risk management framework approved
ERM012	Review of the Anti – Corruption and Fraud Prevention Policy	Institutional	Institutional	R0	Approved Anti – Corruption and Fraud Prevention policy	Number of Anti – Corruption and Fraud Prevention policy updated and approved	1 Anti – Corruption and Fraud Prevention policy updated and approved	Anti – Corruption and Fraud Prevention Policy	1 Anti – Corruption and Fraud Prevention policy updated and approved	R0	N/A	R0	N/A	R0	N/A	R0	The indicator measures the number of Fraud and Corruption Prevention and Detection policy updated and approved	A simple count of the number of Fraud and Corruption Prevention and Detection policy updated and approved
Programme / Project: Internal Audit Programmes																		
IA004	Internal Audits	Institutional	Institutional	R0	12	Number of internal audits conducted	12 internal audits conducted	Audit Reports	3 internal audits conducted	R0	6 internal audits conducted	R0	9 internal audits conducted	R0	12 internal audits conducted	R0	The indicator measures the number of internal audits conducted	A simple count of the number of internal audits conducted
IA005	Functional Audit	Institutional	Institutional	R0	Approved 2025/	Number of Audit Committe	1 Audit Committee	Approved AC	1 Audit Committee	R0	N/A	R0	N/A	R0	N/A	R0	The indicator measures	A simple count of the

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
	Committee				26 (AC Charter)	e charter reviewed and approved	charter reviewed and approved	Charter	charter reviewed and approved								the number of Audit Committee charter reviewed and approved	number of Audit Committee charter reviewed and approved
					4 audit committee meetings held	Number of audit committee meetings coordinated and held	4 audit committee meetings coordinated and held	Attendance Register	1 audit committee meeting coordinated and held	R0	2 audit committee meetings coordinated and held	R0	3 audit committee meetings coordinated and held	R0	4 audit committee meetings coordinated and held	R0	Indicator measures the number of audit committee meetings held	A simple count of the number of audit committee meetings held
IA006	Follow up on AG Findings	Institutional	Institutional	R0	1 Report on follow up audit	Number of follow-up audits conducted	1 follow-up audit conducted	Audit Report	N/A	R0	N/A	R0	N/A	R0	1 follow-up audit conducted	R0	Indicator measures the number of follow-up audit conducted	A simple count of the number of follow-up audit conducted

19.5 Key Performance Area: Financial Viability and Management

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
Development Objective: To ensure legally sound financial viability and management																		
Development Priority: Financial Management																		
FPB002	Compliance with MFMA in-year reporting frame work	Institutional	Institutional	R0	12	Number of monthly budget performance reports submitted to the EM and NT	12 monthly budget performance reports submitted to the EM and NT	Proof of submission	3 monthly budget performance reports submitted to the EM and NT	R0	6 monthly budget performance reports submitted to the EM and NT	R0	9 monthly budget performance reports submitted to the EM and NT	R0	12 monthly budget performance reports submitted to the EM and NT	R0	The indicator measures the number of monthly budget performance reports submitted to the EM and NT	A simple count of the number of monthly budget performance reports submitted to the EM and NT
FPB003	Compliance with s52 (d) MFMA in-year reporting frame work	Institutional	Institutional	R0	4	Number of quarterly budget performance reports submitted to council	4 quarterly budget performance reports submitted to council	Council Resolution	1 quarterly budget performance reports submitted to council	R0	2 quarterly budget performance reports submitted to council	R0	3 quarterly budget performance reports submitted to council	R0	4 quarterly budget performance reports submitted to council	R0	The indicator measures the number of quarterly budget performance reports submitted to council	A simple count of the number of quarterly budget performance reports submitted to council
AS003	Compilation of Annual	Institutional	Institutional	R50 000	2024/2025 Annual	GRAP Compliant AFS submitted	2025/2026 GRAP Complia	2025/2026 GRAP Compliant AFS	2025/2026 GRAP Compliant AFS	R50 000	N/A	R0	N/A	R0	N/A	R0	The indicator measures the	A simple count of the number

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
	Financial Statements (AFS) and audit process				financial statements	to AG	nt AFS submitted to AG		submitted to AG								number of GRAP Compliant AFS submitted to the AG	of GRAP Compliant AFS submitted to the AG
Programme / Project: Revenue Enhancement Programmes																		
RC001	Enhancement of revenue collection	Institutional	Institutional	R0	90%	% of monthly average collection rate achieved	90% of monthly average collection rate achieved	Debtors Payment Rate Report	90% of monthly average collection rate achieved	R0	90% of monthly average collection rate achieved	R0	90% of monthly average collection rate achieved	R0	90% of monthly average collection rate achieved	R0	The indicator measures the % of monthly average collection rate achieved	System generated report
RGE001	Enhancement of revenue generation measures	Institutional	Institutional	R0	90%	% monthly meter reading rate achieved	90% monthly meter reading rate achieved	Meter reading report	90% monthly meter reading rate achieved	R0	90% monthly meter reading rate achieved	R0	90% monthly meter reading rate achieved	R0	90% monthly meter reading rate achieved	R0	The indicator measures the % of monthly meter reading rate achieved	System generated report
Programme / Project: General Valuation Roll Programmes																		
MRV002	Update of The General Valuation Roll	Institutional	Institutional	R1 000 000	2023 GV Roll & 1st & 2nd SV Roll	Number of Certified Supplementary Roll compiled	1 Certified Supplementary Valuation Roll compiled	Certified Supplementary Valuation roll	N/A	R0	N/A	R0	N/A	R0	1 Certified Supplementary Valuation Roll compiled	R0	The indicator measures the number of Certified SVR compiled	Simple count of the number of certified SVR compiled

19.6 Key Performance Area: Spatial Rationale and Development

IDP Number	Project Description	Location	Ward	2026/2027 Budget	Baseline	Key Performance Indicator	2026/2027 Annual Target	Means of Verification	First Quarter Planned Target	First Quarter Planned Budget	Second Quarter Planned Target	Second Quarter Planned Budget	Third Quarter Planned Target	Third Quarter Planned Budget	Fourth Quarter Planned Target	Fourth Quarter Planned Budget	Technical Indicator Definition	Method of calculation
Development Objective: To build a strong good governance and institutional development																		
Development Priority: Spatial Transformation																		
LUM005	Development Applications in terms of SPLUMA	Institutional	Institutional	R0	200	Number of approved development applications	400 approved development applications	Report	100 approved development applications	R0	200 approved development applications	R0	300 approved development applications	R0	400 approved development applications	R0	The indicator measures the number of approved development applications	A simple count of the number of approved development applications
LUM007	Building Plan Approval in terms of National Building Regulations	Institutional	Institutional	R0	200	Number of new building plans received and approved	400 new building plans received and approved	Report	100 new building plans received and approved	R0	200 new building plans received and approved	R0	300 new building plans received and approved	R0	400 new building plans received and approved	R0	The indicator measures the number of new Building Plans received and approved	A simple count of the number of new Building Plans received and approved