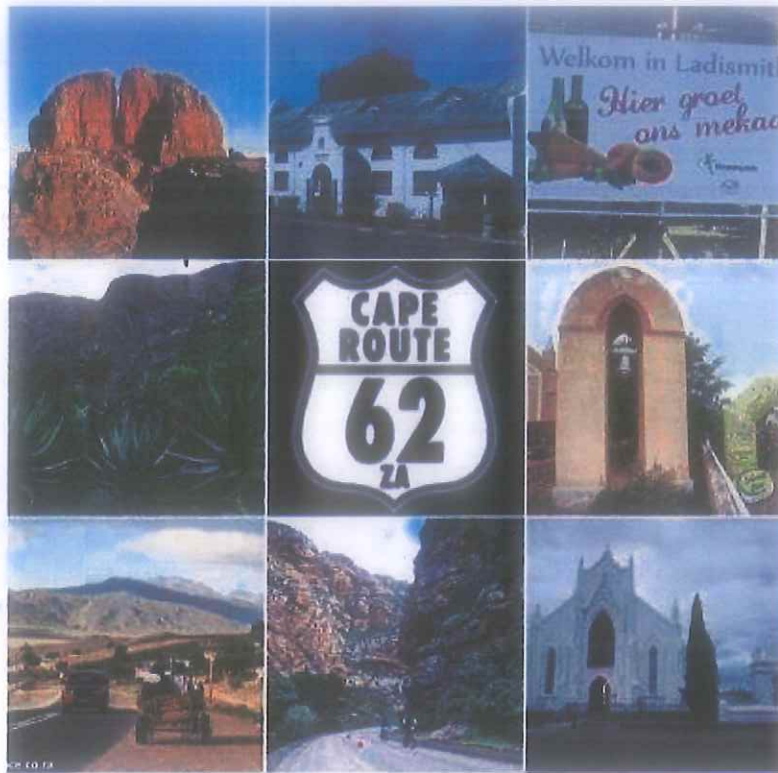




**KANNALAND MUNICIPALITY 2025-2026 FINAL SERVICE DELIVERY AND BUDGET  
IMPLEMENTATION PLAN (SDBIP)**

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### 1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (The SDBIP) provides the vital link between the mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the mayor, councillors, municipal manager, senior managers and community. It is the intention of the Kannaland Municipality to formulate a well-informed SDBIP in order to

- ✓ ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget,
- ✓ ensure performance of senior management and achievement of the strategic goals of the municipality are fast tracked and evaluated,
- ✓ address credibility of performance management results measured against well-defined KPIs and SMART targets.

The 2025/2026 Draft SDBIP was included in the 2025/2026 Draft Amended IDP which was tabled to council on 31 March 2025 and was also included in the 2025/2026 Final Amended IDP adopted by council on 30 May 2025.

It will ensure that the Administrative Head (Acting Municipal Manager) is able to monitor the performance of Executive Senior Managers, the Executive Mayor in turn, to monitor the performance of the Municipal Manager and more importantly, it will ensure that the community is able to monitor the performance of the municipality. In order to achieve this, the SDBIP should therefore determine the performance agreements between the Executive Mayor and the Municipal Manager and, again in turn, between the Municipal Manager and executive senior managers formulated and signed at the start of every financial year.

### 2. THE CONCEPT OF THE SDBIP

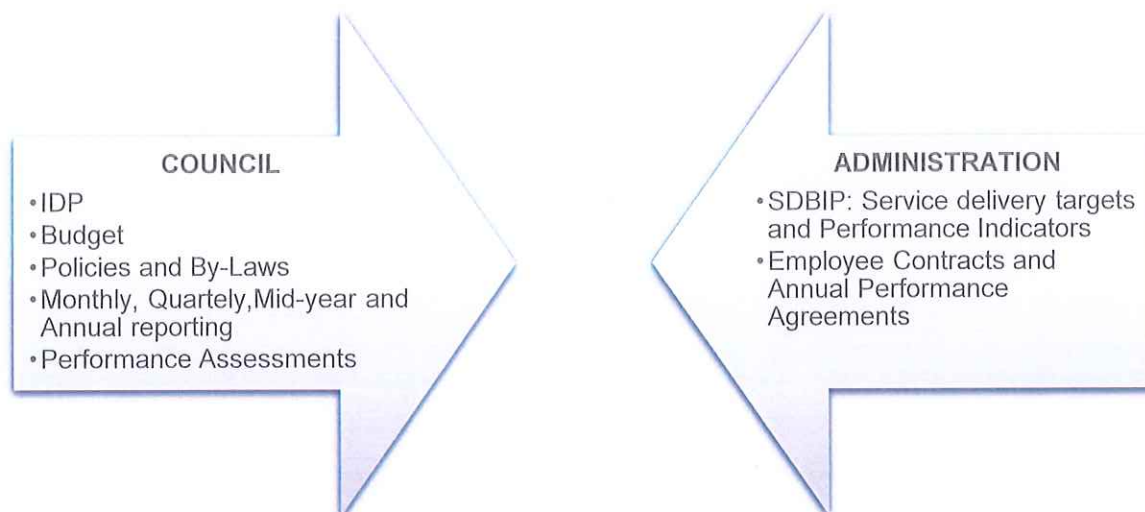
The Local Government: Municipal Finance Management Act No. 56 of 2003 (MFMA) requires that municipalities prepare a Service Delivery and Budget Implementation Plan (SDBIP) as a strategic financial management tool to ensure that budgetary decisions that are adopted by municipalities for the financial year are aligned with their strategic planning tool, the Integrated Development Plan (IDP). The SDBIP is a contract between Council, administration and the community. It gives effect to the IDP and budget of the municipality.



The SDBIP is a one – year detailed implementation plan which gives effect to the IDP and Budget of the Municipality. It is a contract between the administration, Council and community expressing the goals and objectives set by Council as quantifiable outcomes that can be implemented by the administration over the next twelve months. This provides the basis of measuring the performance in service delivery against end year targets and implementing budget.

The five necessary components include:

1. Monthly projections of revenue to be collected for each month;
2. Monthly projections of expenditure (operating and capital) and revenue for each vote;
3. Quarterly projections of service delivery targets and performance indicators;
4. Ward information for expenditure and service delivery; and
5. Detailed capital works plan broken down by ward over three years.



### 3. PROCESS OF FORMULATION

Section 1 of the MFMA defines the SDBIP as:

“a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality’s delivery of services and the execution of its annual budget.

The Municipal Manager is responsible for the preparation of the SDBIP, which must be legally submitted to the mayor for approval once the budget has been approved by the council. Once the budget is approved by Council, the municipality's Service Delivery and Budget Implementation Plan is approved by the mayor within 28 days after the approval of the budget;

and that the annual performance agreements as required in terms of section 57(1)(6) of the Municipal Systems Act for the municipal manager and all senior managers.

#### **4. TIMING AND METHODOLOGY FOR PREPARATION OF SDBIP**

The Municipal Finance Management Act, Act 56 of 2003, in specific, Section 69(3) (a) of the MFMA requires the Accounting Officer to submit a draft SDBIP to the mayor no later than 14 days after the approval of the budget and draft of the performance agreement as required in terms of Section 57(1) (b) of the Municipal Systems Act. The mayor must subsequently approve the SDBIP no later than 28 days after the approval of the budget in accordance with section 53(1) (c) (ii) of the MFMA. Strategic direction and priorities are set by Council.

#### **5. PERFORMANCE REPORTING ON THE SDBIP**

Performance must be reported in terms of the Municipal Systems Act (MSA), MFMA and the circulars and regulations issued in terms of the aforementioned legislation. The quarterly reporting of the 2025/26 SDBIP will be reported together with MFMA Circular 88 report as an annexure to the report.

##### **5.1. Monthly Reporting**

Section 71 of the MFMA states 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:

- i) Actual revenue per source;
- ii) Actual borrowings;
- iii) Actual expenditure per vote;
- iv) Actual capital expenditure per vote and;
- v) 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 projected revenue by source, and from the municipality's expenditure projections per vote
- Any material variances from the service delivery and budget implementation plan and;
- Any remedial action or corrective steps taken to ensure that the projected revenue and expenditure remain within the municipality's approved budget



## **5.2. Quarterly Reporting**

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

## **5.3. Mid-year Reporting**

Section 72(1)(a) of the MFMA outlines the requirements for mid-year budget and performance assessment reporting. The Accounting Officer is required by the 25<sup>th</sup> 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 municipality's service delivery performance during the first half of the financial year, and
- (iii) The service delivery targets and performance indicators set in the service delivery budget implementation plan;
- (iv) The past year's annual report and progress on resolving problems identified in the annual report; and
- (v) 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 such duties.

Based on the outcome of the mid-year budget and performance assessment report, an adjustment budget may be tabled if actual revenue and expenditure amounts are materially different from the projections contained in the budget or the SDBIP

## **5.4. Annual Performance Reporting**

In terms of MSA, Section 46 it is required that municipality to prepare for each financial year a performance reflecting:

- (a) The performance of the municipality and of each external service provider during that financial year
- (b) A comparison of the performance referred to in paragraph (a) with the targets set for and performance in previous financial year; and
- (c) Measures taken to improve performance

The Annual Performance Report must form part of the municipality's Annual Report in terms of Chapter 12 of the MFMA.

## **6. KEY PERFORMANCE AREAS AND KANNALAND STRATEGIC OBJECTIVES**

The information described hereunder reflects Kannaland Municipality alignment of the Key Performance Areas (KPA's) as informed by the Municipal Performance Regulations 2006 and Strategic Objectives (SOs) as informed by the 2024/2025 Final Amended IDP:

### **KPA 1: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT**

OBJECTIVE: To provide an efficient workforce by aligning our institutional arrangements to our overall strategy

### **KPA 2: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT**

OBJECTIVE: To provide access to reliable infrastructure that will contribute to a higher quality of life for Kannaland citizens

OBJECTIVE: To provide adequate Services and improve our public relations

### **KPA 3: LOCAL ECONOMIC DEVELOPMENT**

OBJECTIVE: To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks

OBJECTIVE: To facilitate Economic Growth and Social and Community development

### **KPA 4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT**

OBJECTIVE: To strive towards a financially sustainable municipality

### **KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION**

OBJECTIVE: Promote effective and efficient governance with high levels of stakeholder participation

## **7. MFMA CIRCULAR 88 IMPLEMENTATION AND REPORTING**

Key Performance Indicators for Local Government 2024/25 SDBIP MFMA Circular No 88 and its subsequent updates were communicated to Municipal Managers across the country by National Treasury on release and published online.

National CoGTA issued Technical Indicators Descriptions for all indicators to Provincial CoGTA's for dissemination in February. The document intends to give guidance for planning and reporting the Local Government indicators arising from Addendum 4 to MFMA Circular No 88 issued on 20 December 2022. The document will assist municipalities and the provincial department on the planning and reporting responsibilities for during the 2024/25 financial year.

The issuing of Addendum 4 to MFMA Circular No 88 marks steps further towards the introduction of a singular, differentiated set of indicators for all Local Government and this document is intended to assist in embedding the reform.

The document further reflects the culmination of several inter-related processes, consultations and inter departmental meetings pertaining to the development of the Local Government Indicators. These indicators were developed in terms of the provisions of Section 43 of the Municipal Systems Act (MSA) 32 of 2000 which provides for the Minister, after consultation with MEC's for Local Government and organised local government represented local government, nationally, to prescribe and regulate key performance indicators for Local Government. The document is designed to support piloting the indicators across all Local Government in the 2025/26 financial year, and piloting should be understood ahead of the eventual reform of the Local Government: Municipal Planning and Performance Management Regulations of 2001.

#### **7.1. Reporting On MFMA Circular 88**

The reporting on MFMA Circular 88 will be on quarterly basis and submitted as annexure to the 2025/26 quarterly performance reports when tabled to council.

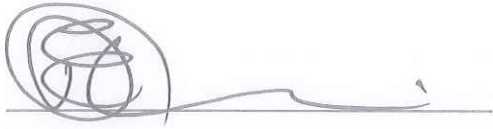
#### **8. DEPARTMENTAL CONSULTATION**

A Performance management workshop was held with each department to review the 2025/2026 Draft SDBIP.



## 9. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Advocate Dillo Sereo, the Municipal Manager of the Kannaland Municipality, submits the Service Delivery and Budget Implementation Plan (SDBIP) for the 2025/26 financial year for approval by the Executive Mayor. The 2025/26 SDBIP has been prepared in terms of the stipulated requirements as documented in the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and regulations made under this Act.



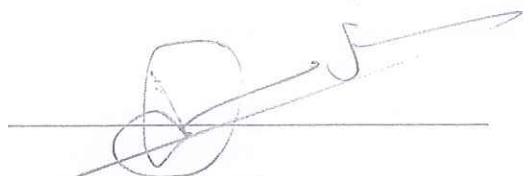
**ADVOCATE DILLO SEREO**

**MUNICIPAL MANAGER**

Date: 19/06/2025

#### 10. EXECUTIVE MAYOR'S CERTIFICATE OF APPROVAL

I, Alderman Jeffrey Donson, in my capacity as the Executive Mayor of the Kannaland Municipality, hereby approves the 2025/2026 Service Delivery and Budget Implementation Plan (SDBIP) for the 2025/26 financial year as required in terms of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and regulations made under this Act.

  
A handwritten signature in black ink, consisting of a large, stylized 'J' and 'D' followed by a horizontal line, is written over a horizontal line.

JEFFREY DONSON

EXECUTIVE MAYOR

Date: .....

19 JUNE 2025

# **DETAILED CAPITAL PROJECTS FOR 2025/26**

| Type                         | Grant Name                                                                                          | Allocation 2024     | Allocation 2025     | Allocation 2026/27  |
|------------------------------|-----------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|
| National                     | Municipal Infrastructure Grant                                                                      | R 11 217 000        | R 11 542 000        | R 12 147 000        |
| National                     | Water Services Infrastructure Grant                                                                 | R 9 000 000         | R 10 000 000        | R 35 000 000        |
| National                     | Integrated National Electrification Grant                                                           |                     | R 600 000           | R 700 000           |
| Provincial                   | Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure | -                   | R 50 000            | R 52 000            |
| Provincial                   | Human Settlements Development Grant (Beneficiaries)                                                 | R 14 167 000        | R 8 000 000         | R 29 000 000        |
| Provincial                   | Title Deeds Restoration Grant                                                                       | R 403 000           | R 403 000           | -                   |
| Provincial                   | Informal Settlements Upgrading Partnership Grant                                                    | R 500 000           | R 5 200 000         | -                   |
| Provincial                   | Municipal Energy Resilience Grant                                                                   | R 522 000           | -                   | -                   |
| Provincial                   | Municipal Water Resilience Grant                                                                    | R 2 000 000         | -                   | -                   |
| Total Capital Projects Grant |                                                                                                     | <b>R 37 809 000</b> | <b>R 35 795 000</b> | <b>R 76 899 000</b> |



## MONTHLY PROJECTIONS OF CASH FLOW 2025/26

## ANNEXURE II

| WC041 Kannaland - Supporting Table SA30 Budgeted monthly cash flow |  |                     |          |          |          |          |          |          |          |          |          |                                               |          |                     |                        |                        |
|--------------------------------------------------------------------|--|---------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------------------------------------------|----------|---------------------|------------------------|------------------------|
| MONTHLY CASH FLOWS                                                 |  | Budget Year 2024/25 |          |          |          |          |          |          |          |          |          | Medium Term Revenue and Expenditure Framework |          |                     |                        |                        |
| R thousand                                                         |  | July                | August   | Sept.    | October  | November | December | January  | February | March    | April    | May                                           | June     | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Cash Receipts By Source                                            |  |                     |          |          |          |          |          |          |          |          |          |                                               |          |                     |                        |                        |
| Property rates                                                     |  | 2 097               | 2 097    | 2 097    | 2 097    | 2 097    | 2 097    | 2 097    | 2 097    | 2 097    | 2 097    | 2 097                                         | 2 097    | 25 160              | 26 318                 | 27 502                 |
| Service charges - electricity revenue                              |  | 7 168               | 7 168    | 7 168    | 7 168    | 7 168    | 7 168    | 7 168    | 7 168    | 7 168    | 7 168    | 7 168                                         | 7 168    | 86 021              | 99 435                 | 117 019                |
| Service charges - water revenue                                    |  | 1 703               | 1 703    | 1 703    | 1 703    | 1 703    | 1 703    | 1 703    | 1 703    | 1 703    | 1 703    | 1 703                                         | 1 703    | 20 437              | 22 481                 | 23 718                 |
| Service charges - sanitation revenue                               |  | 738                 | 738      | 738      | 738      | 738      | 738      | 738      | 738      | 738      | 738      | 738                                           | 738      | 8 853               | 9 331                  | 9 844                  |
| Service charges - refuse revenue                                   |  | 714                 | 714      | 714      | 714      | 714      | 714      | 714      | 714      | 714      | 714      | 714                                           | 714      | 8 566               | 9 029                  | 9 525                  |
| Rental of facilities and equipment                                 |  | 81                  | 81       | 81       | 81       | 81       | 81       | 81       | 81       | 81       | 81       | 81                                            | 81       | 976                 | 1 028                  | 1 085                  |
| Interest earned - external investments                             |  | 555                 | 555      | 555      | 555      | 555      | 555      | 555      | 555      | 555      | 555      | 555                                           | 555      | 6 657               | 7 017                  | 7 403                  |
| Interest earned - outstanding debtors                              |  | 318                 | 318      | 318      | 318      | 318      | 318      | 318      | 318      | 318      | 318      | 318                                           | 318      | 3 817               | 3 993                  | 4 172                  |
| Dividends received                                                 |  | 41                  | 41       | 41       | 41       | 41       | 41       | 41       | 41       | 41       | 41       | 41                                            | 41       | 493                 | 4                      | 4                      |
| Fines, penalties and forfeits                                      |  | 121                 | 121      | 121      | 121      | 121      | 121      | 121      | 121      | 121      | 121      | 121                                           | 121      | 1 450               | 1 517                  | 1 585                  |
| Licences and permits                                               |  | 5 207               | 5 207    | 5 207    | 5 207    | 5 207    | 5 207    | 5 207    | 5 207    | 5 207    | 5 207    | 5 207                                         | 5 207    | 62 488              | 57 007                 | 73 645                 |
| Agency services                                                    |  | 165                 | 165      | 165      | 165      | 165      | 165      | 165      | 165      | 165      | 165      | 165                                           | 165      | 1 980               | 2 069                  | 2 160                  |
| Transfers and Subsidies - Operational                              |  | 18 908              | 18 908   | 18 908   | 18 908   | 18 908   | 18 908   | 18 908   | 18 908   | 18 908   | 18 908   | 18 908                                        | 18 908   | 226 899             | 239 227                | 277 682                |
| Other revenue                                                      |  | 1 647               | 1 647    | 1 647    | 1 647    | 1 647    | 1 647    | 1 647    | 1 647    | 1 647    | 1 647    | 1 647                                         | 1 647    | 19 760              | 22 919                 | 47 240                 |
| Cash Receipts by Source                                            |  |                     |          |          |          |          |          |          |          |          |          |                                               |          |                     |                        |                        |
| Other Cash Flows by Source                                         |  |                     |          |          |          |          |          |          |          |          |          |                                               |          |                     |                        |                        |
| Transfers and subsidies - capital (municipal)                      |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Proceeds on Disposal of Fixed and Intangible Assets                |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Short term loans                                                   |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Borrowing long term/refinancing                                    |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Increase (decrease) in consumer deposits                           |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Decrease (increase) in non-current receivables                     |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Decrease (increase) in non-current investments                     |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Total Cash Receipts by Source                                      |  | 20 555              | 20 555   | 20 555   | 20 555   | 20 555   | 20 555   | 20 555   | 20 555   | 20 555   | 20 555   | 20 555                                        | 20 555   | 246 659             | 262 146                | 324 901                |
| Cash Payments by Type                                              |  |                     |          |          |          |          |          |          |          |          |          |                                               |          |                     |                        |                        |
| Employee related costs                                             |  | (6 349)             | (6 349)  | (6 349)  | (6 349)  | (6 349)  | (6 349)  | (6 349)  | (6 349)  | (6 349)  | (6 349)  | (6 349)                                       | (6 349)  | (76 186)            | (76 857)               | (80 241)               |
| Remuneration of councillors                                        |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Finance charges                                                    |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Bulk purchases - Electricity                                       |  | (5 044)             | (5 044)  | (5 044)  | (5 044)  | (5 044)  | (5 044)  | (5 044)  | (5 044)  | (5 044)  | (5 044)  | (5 044)                                       | (5 044)  | (60 529)            | (63 313)               | (66 162)               |
| Bulk purchases - Water & Sewer                                     |  | (472)               | (472)    | (472)    | (472)    | (472)    | (472)    | (472)    | (472)    | (472)    | (472)    | (472)                                         | (472)    | (5 666)             | (5 927)                | (6 193)                |
| Other materials                                                    |  | (4 567)             | (4 567)  | (4 567)  | (4 567)  | (4 567)  | (4 567)  | (4 567)  | (4 567)  | (4 567)  | (4 567)  | (4 567)                                       | (4 567)  | (54 802)            | (42 063)               | (73 265)               |
| Contracted services                                                |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Transfers and grants - other municipalities                        |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Transfers and grants - other                                       |  | (1 712)             | (1 712)  | (1 712)  | (1 712)  | (1 712)  | (1 712)  | (1 712)  | (1 712)  | (1 712)  | (1 712)  | (1 712)                                       | (1 712)  | (21 108)            | (22 349)               | (46 012)               |
| Other expenditure                                                  |  | (18 144)            | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144)                                      | (18 144) | (218 291)           | (210 510)              | (271 873)              |
| Cash Payments by Type                                              |  | (18 144)            | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144)                                      | (18 144) | (22 282)            | (22 919)               | (47 240)               |
| Other Cash Flows/Payments by Type                                  |  |                     |          |          |          |          |          |          |          |          |          |                                               |          |                     |                        |                        |
| Capital assets                                                     |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Repayment of borrowing                                             |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Other Cash Flows/Payments                                          |  | -                   | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                                             | -        | -                   | -                      | -                      |
| Total Cash Payments by Type                                        |  | (18 144)            | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144) | (18 144)                                      | (18 144) | (240 573)           | (233 429)              | (319 113)              |
| NET INCREASE/(DECREASE) IN CASH HELD                               |  |                     |          |          |          |          |          |          |          |          |          |                                               |          |                     |                        |                        |
| Cash/cash equivalents at the month/year begin:                     |  | 90 188              | 92 588   | 95 009   | 97 420   | 99 830   | 102 241  | 104 652  | 107 062  | 109 473  | 111 884  | 114 294                                       | 116 705  | 121 790             | 124 991                | 128 779                |
| Cash/cash equivalents at the month/year end:                       |  | 92 598              | 95 009   | 97 420   | 99 830   | 102 241  | 104 652  | 107 062  | 109 473  | 111 884  | 114 294  | 116 705                                       | 119 116  | 124 876             | 128 708                | 134 568                |



## MONTHLY PROJECTION OF REVENUE AND EXPENDITURE

## ANNEXURE III

WC041 Kannaland - Supporting Table SA25 Budgeted monthly revenue and expenditure

| WC041 Kannaland - Supporting Table SA25 Budgeted monthly revenue and expenditure |             |     |                     |        |        |         |          |          |         |          |        |        |        |        |                                               |                        |                        |
|----------------------------------------------------------------------------------|-------------|-----|---------------------|--------|--------|---------|----------|----------|---------|----------|--------|--------|--------|--------|-----------------------------------------------|------------------------|------------------------|
| R thousand                                                                       | Description | Ref | Budget Year 2024/25 |        |        |         |          |          |         |          |        |        |        |        | Medium Term Revenue and Expenditure Framework |                        |                        |
|                                                                                  |             |     | July                | August | Sept.  | October | November | December | January | February | March  | April  | May    | June   | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| Revenue                                                                          |             |     |                     |        |        |         |          |          |         |          |        |        |        |        |                                               |                        |                        |
| Exchange Revenue                                                                 |             |     | 7 485               | 7 485  | 7 485  | 7 485   | 7 485    | 7 485    | 7 485   | 7 485    | 7 485  | 7 485  | 7 485  | 7 485  | 89 822                                        | 101 274                | 114 187                |
| Service charges - Electricity                                                    |             |     | 2 004               | 2 004  | 2 004  | 2 004   | 2 004    | 2 004    | 2 004   | 2 004    | 2 004  | 2 004  | 2 004  | 2 004  | 24 044                                        | 25 222                 | 26 407                 |
| Service charges - Water                                                          |             |     | 868                 | 868    | 868    | 868     | 868      | 868      | 868     | 868      | 868    | 868    | 868    | 868    | 10 415                                        | 10 834                 | 11 439                 |
| Service charges - Waste Water Management                                         |             |     | 840                 | 840    | 840    | 840     | 840      | 840      | 840     | 840      | 840    | 840    | 840    | 840    | 10 078                                        | 9 398                  | 9 938                  |
| Sale of Goods and Rendering of Services                                          |             |     | 35                  | 35     | 35     | 35      | 35       | 35       | 35      | 35       | 35     | 35     | 35     | 35     | 419                                           | 438                    | 458                    |
| Agency services                                                                  |             |     | 121                 | 121    | 121    | 121     | 121      | 121      | 121     | 121      | 121    | 121    | 121    | 121    | 1 450                                         | 1 517                  | 1 585                  |
| Interest                                                                         |             |     | 653                 | 653    | 653    | 653     | 653      | 653      | 653     | 653      | 653    | 653    | 653    | 653    | 7 832                                         | 8 606                  | 9 754                  |
| Interest earned from Receivables                                                 |             |     | 125                 | 125    | 125    | 125     | 125      | 125      | 125     | 125      | 125    | 125    | 125    | 125    | 1 500                                         | 1 569                  | 1 640                  |
| Interest earned from Current and Non Current Assets                              |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Dividends                                                                        |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Rent on Land                                                                     |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Rental from Fixed Assets                                                         |             |     | 96                  | 96     | 96     | 96      | 96       | 96       | 96      | 96       | 96     | 96     | 96     | 96     | 1 148                                         | 1 201                  | 1 342                  |
| Licence and permits                                                              |             |     | 55                  | 55     | 55     | 55      | 55       | 55       | 55      | 55       | 55     | 55     | 55     | 55     | 663                                           | 182                    | 190                    |
| Operational Revenue                                                              |             |     | 6                   | 6      | 6      | 6       | 6        | 6        | 6       | 6        | 6      | 6      | 6      | 6      | 66                                            | 67                     | 68                     |
| Non-Exchange Revenue                                                             |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Property rates                                                                   |             |     | 2 353               | 2 353  | 2 353  | 2 353   | 2 353    | 2 353    | 2 353   | 2 353    | 2 353  | 2 353  | 2 353  | 2 353  | 28 234                                        | 29 333                 | 30 861                 |
| Surcharges and Taxes                                                             |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Fines, penalties and forfeits                                                    |             |     | 213                 | 213    | 213    | 213     | 213      | 213      | 213     | 213      | 213    | 213    | 213    | 213    | 2 561                                         | 2 679                  | 2 789                  |
| Licences or permits                                                              |             |     | 90                  | 90     | 90     | 90      | 90       | 90       | 90      | 90       | 90     | 90     | 90     | 90     | 1 086                                         | 1 136                  | 1 187                  |
| Transfer and subsidies - Operational                                             |             |     | 5 460               | 5 460  | 5 460  | 5 460   | 5 460    | 5 460    | 5 460   | 5 460    | 5 460  | 5 460  | 5 460  | 5 460  | 63 516                                        | 60 035                 | 76 674                 |
| Interest                                                                         |             |     | 245                 | 245    | 245    | 245     | 245      | 245      | 245     | 245      | 245    | 245    | 245    | 245    | 2 939                                         | 3 075                  | 3 213                  |
| Fuel Levy                                                                        |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Operational Revenue                                                              |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Gains on disposal of Assets                                                      |             |     | 333                 | 333    | 333    | 333     | 333      | 333      | 333     | 333      | 333    | 333    | 333    | 333    | 4 000                                         | 500                    | 500                    |
| Other Gains                                                                      |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Discontinued Operations                                                          |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Total Revenue (excluding capital transfers and contributions)                    |             |     | 20 981              | 20 981 | 20 981 | 20 981  | 20 981   | 20 981   | 20 981  | 20 981   | 20 981 | 20 981 | 20 981 | 20 981 | 251 773                                       | 257 736                | 261 702                |
| Expenditure                                                                      |             |     |                     |        |        |         |          |          |         |          |        |        |        |        |                                               |                        |                        |
| Employee related costs                                                           |             |     | 7 370               | 7 370  | 7 370  | 7 370   | 7 370    | 7 370    | 7 370   | 7 370    | 7 370  | 7 370  | 7 370  | 7 370  | 88 441                                        | 90 982                 | 95 188                 |
| Remuneration of councillors                                                      |             |     | 303                 | 303    | 303    | 303     | 303      | 303      | 303     | 303      | 303    | 303    | 303    | 303    | 3 635                                         | 3 802                  | 3 973                  |
| Bulk purchases - electricity                                                     |             |     | 5 044               | 5 044  | 5 044  | 5 044   | 5 044    | 5 044    | 5 044   | 5 044    | 5 044  | 5 044  | 5 044  | 5 044  | 60 529                                        | 63 313                 | 66 162                 |
| Inventory consumed                                                               |             |     | 829                 | 829    | 829    | 829     | 829      | 829      | 829     | 829      | 829    | 829    | 829    | 829    | 9 946                                         | 10 403                 | 10 872                 |
| Debt impairment                                                                  |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | 11 933                                        | 12 358                 | 13 222                 |
| Depreciation and amortisation                                                    |             |     | 1 026               | 1 026  | 1 026  | 1 026   | 1 026    | 1 026    | 1 026   | 1 026    | 1 026  | 1 026  | 1 026  | 1 026  | 12 314                                        | 13 623                 | 14 658                 |
| Interest                                                                         |             |     | 108                 | 108    | 108    | 108     | 108      | 108      | 108     | 108      | 108    | 108    | 108    | 108    | 1 360                                         | 1 421                  | 1 421                  |
| Contracted services                                                              |             |     | 2 939               | 2 939  | 2 939  | 2 939   | 2 939    | 2 939    | 2 939   | 2 939    | 2 939  | 2 939  | 2 939  | 2 939  | 35 267                                        | 29 664                 | 45 937                 |
| Transfers and subsidies                                                          |             |     | 33                  | 33     | 33     | 33      | 33       | 33       | 33      | 33       | 33     | 33     | 33     | 33     | 400                                           | 418                    | 437                    |
| Irrecoverable debts written off                                                  |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Operational costs                                                                |             |     | 2 234               | 2 234  | 2 234  | 2 234   | 2 234    | 2 234    | 2 234   | 2 234    | 2 234  | 2 234  | 2 234  | 2 234  | 26 810                                        | 26 620                 | 27 798                 |
| Losses on disposal of Assets                                                     |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Other Losses                                                                     |             |     | 994                 | 994    | 994    | 994     | 994      | 994      | 994     | 994      | 994    | 994    | 994    | 994    | 10 939                                        | -                      | -                      |
| Total Expenditure                                                                |             |     | 20 881              | 20 881 | 20 881 | 20 881  | 20 881   | 20 881   | 20 881  | 20 881   | 20 881 | 20 881 | 20 881 | 20 881 | 250 576                                       | 252 744                | 270 608                |
| Surplus/(Deficit)                                                                |             |     | 100                 | 100    | 100    | 100     | 100      | 100      | 100     | 100      | 100    | 100    | 100    | 100    | 1 107                                         | 4 802                  | 12 034                 |
| Transfers and subsidies - capital (monetary allocations)                         |             |     | 1 857               | 1 857  | 1 857  | 1 857   | 1 857    | 1 857    | 1 857   | 1 857    | 1 857  | 1 857  | 1 857  | 1 857  | 22 282                                        | 22 919                 | 47 240                 |
| Transfers and subsidies - capital (in-kind)                                      |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Surplus/(Deficit) after capital transfers & contributions                        |             |     | 1 957               | 1 957  | 1 957  | 1 957   | 1 957    | 1 957    | 1 957   | 1 957    | 1 957  | 1 957  | 1 957  | 1 957  | 23 470                                        | 27 911                 | 50 274                 |
| Income Tax                                                                       |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Surplus/(Deficit) after income tax                                               |             |     | 1 957               | 1 957  | 1 957  | 1 957   | 1 957    | 1 957    | 1 957   | 1 957    | 1 957  | 1 957  | 1 957  | 1 957  | 23 470                                        | 27 911                 | 50 274                 |
| Share of Surplus/Deficit attributable to Joint Venture                           |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Share of Surplus/Deficit attributable to Minorities                              |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Surplus/(Deficit) attributable to municipality                                   |             |     | 1 957               | 1 957  | 1 957  | 1 957   | 1 957    | 1 957    | 1 957   | 1 957    | 1 957  | 1 957  | 1 957  | 1 957  | 23 470                                        | 27 911                 | 50 274                 |
| Share of Surplus/Deficit attributable to Associates                              |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Intercompany/Parent subsidiary transactions                                      |             |     | -                   | -      | -      | -       | -        | -        | -       | -        | -      | -      | -      | -      | -                                             | -                      | -                      |
| Surplus/(Deficit)                                                                |             | 1   | 1 957               | 1 957  | 1 957  | 1 957   | 1 957    | 1 957    | 1 957   | 1 957    | 1 957  | 1 957  | 1 957  | 1 957  | 23 470                                        | 27 911                 | 50 274                 |



## 2025/2026 FINAL SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN ANNEXURE 1V

| KPA 1: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT                                                               |                                                                                                                                                                                               |                    |                                                                                                                                                                                          |                                                                                                                                                                                       |                                                                                                                                                                                           |                                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| KANNALAND OBJECTIVE<br>To Provide an Efficient Workforce by Aligning our Institutional Arrangements to our Overall Strategy |                                                                                                                                                                                               |                    |                                                                                                                                                                                          |                                                                                                                                                                                       |                                                                                                                                                                                           |                                                                                                           |
| DISTRICT STRATEGIC<br>OBJECTIVE 1: A Skilled Workforce and Communities                                                      |                                                                                                                                                                                               |                    |                                                                                                                                                                                          |                                                                                                                                                                                       |                                                                                                                                                                                           |                                                                                                           |
| PROVINCIAL OUTCOME<br>VIP 3: Empowering People                                                                              |                                                                                                                                                                                               |                    |                                                                                                                                                                                          |                                                                                                                                                                                       |                                                                                                                                                                                           |                                                                                                           |
| NDP OUTCOMES<br>OUTCOME 13: Building a Capable and Developmental State                                                      |                                                                                                                                                                                               |                    |                                                                                                                                                                                          |                                                                                                                                                                                       |                                                                                                                                                                                           |                                                                                                           |
| KPI NO.                                                                                                                     | KEY PERFORMANCE INDICATOR                                                                                                                                                                     | DEPARTMENT         | 2025/26 TARGETS                                                                                                                                                                          |                                                                                                                                                                                       |                                                                                                                                                                                           |                                                                                                           |
|                                                                                                                             |                                                                                                                                                                                               |                    | ANNUAL TARGET                                                                                                                                                                            | QUARTER 1                                                                                                                                                                             | QUARTER 2                                                                                                                                                                                 | QUARTER 3                                                                                                 |
|                                                                                                                             |                                                                                                                                                                                               |                    |                                                                                                                                                                                          | QUARTER 4                                                                                                                                                                             |                                                                                                                                                                                           |                                                                                                           |
| KPI 1                                                                                                                       | Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan by end June 2026 | Corporate Services | 4 of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan by end June 2026 | None                                                                                                                                                                                  | 2 people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan by end December 2025 | None                                                                                                      |
|                                                                                                                             |                                                                                                                                                                                               |                    |                                                                                                                                                                                          | 2 people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan by end June 2026 |                                                                                                                                                                                           | Report                                                                                                    |
| KPI 2                                                                                                                       | Percentage of a municipality's budget actually spent on implementing its workplace skills plan by end June 2026                                                                               | Corporate Services | 100% of a municipality's budget actually spent on implementing its workplace skills plan by end June 2026                                                                                | 25% of a municipality's budget actually spent on implementing its workplace skills plan by end September 2025                                                                         | 25% of a municipality's budget actually spent on implementing its workplace skills plan by end December 2025                                                                              | 25% of a municipality's budget actually spent on implementing its workplace skills plan by end March 2026 |
|                                                                                                                             |                                                                                                                                                                                               |                    |                                                                                                                                                                                          |                                                                                                                                                                                       |                                                                                                                                                                                           | Signed off Quality Certificates and grant spending reports                                                |



| KPA 2: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT                                                         |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-------------------------|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------|
| KANNALAND OBJECTIVE                                                                                                  |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| To Provide Access to Reliable Infrastructure That Will Contribute to a Higher Quality of Life for Kannaland Citizens |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| To Provide Adequate Services and Improve our Public Relations                                                        |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| DISTRICT STRATEGIC                                                                                                   |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| STRATEGIC OBJECTIVE 2: Bulk Infrastructure Co-Ordination                                                             |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| STRATEGIC OBJECTIVE 7: Sustainable Environmental Management and Public Safety                                        |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| PROVINCIAL OUTCOME                                                                                                   |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| VIP 2: Growth and Jobs                                                                                               |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| NDP OUTCOMES                                                                                                         |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| OUTCOME 6: Efficient, Competitive and Responsive Economic Infrastructure Network                                     |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| OUTCOME 2: Improve Health and Life Expectancy                                                                        |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| OUTCOME 10: Protection and Enhancement of Environmental Assets and Natural Resources                                 |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| OUTCOME 11: A Better South Africa, A Better and Safer Africa and World                                               |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| OUTCOME 12: Building Safer Communities                                                                               |                                                                                                   |                         |                                                                                              |                                                                                                   |                                                                                                  |                                                                                               |                                                                                            |           |
| KPI NO                                                                                                               | KEY PERFORMANCE INDICATOR                                                                         | DEPARTMENT              | 2025/26 TARGETS                                                                              |                                                                                                   |                                                                                                  |                                                                                               | POE                                                                                        |           |
|                                                                                                                      |                                                                                                   |                         | ANNUAL TARGET                                                                                | QUARTER 1                                                                                         | QUARTER 2                                                                                        | QUARTER 3                                                                                     |                                                                                            | QUARTER 4 |
| KPI 3                                                                                                                | Number of formal residential households with access to basic level of water by end June 2026      | Infrastructure Services | 4665 of formal residential households with access to basic level of water by end June 2026   | 4635 of formal residential households with access to basic level of water by end September 2025   | 4642 of formal residential households with access to basic level of water by end December 2025   | 4656 of formal residential households with access to basic level of water by end March 2026   | 4665 of formal residential households with access to basic level of water by end June 2026 | Report    |
| KPI 4                                                                                                                | Number of formal residential households with access to basic level of sanitation by end June 2026 | Infrastructure Services | 4350 formal residential households with access to basic level of sanitation by end June 2026 | 4330 formal residential households with access to basic level of sanitation by end September 2025 | 4340 formal residential households with access to basic level of sanitation by end December 2025 | 4350 formal residential households with access to basic level of sanitation by end March 2026 | of formal residential households with access to basic level of sanitation by end June 2026 | Report    |
| KPI 5                                                                                                                | Number of formal residential households with access to basic                                      | Infrastructure Services | 3541 formal residential households with access to basic                                      | 3520 formal residential households with access to basic                                           | 3520 formal residential households with access to basic                                          | 3520 formal residential households with access to basic                                       | 3541 formal residential households with access to basic                                    | Report    |



|               | level of electricity by end June 2026                                                                                 | Infrastructure Services          | level of electricity by end June 2026                                                                           | level of electricity by end September 2025                                                                          | level of electricity by end December 2025                                                                          | basic level of electricity by end March 2026                                                                    | level of electricity by end June 2026                                                                          |                                                            |
|---------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| <b>KPI 6</b>  | Number of formal residential households with access to basic level of solid waste removal by end June 2026            | Infrastructure Services          | 4550 formal residential households with access to basic level of solid waste removal by end June 2026           | 4540 formal residential households with access to basic level of solid waste removal by end September 2025          | 4546 of formal residential households with access to basic level of solid waste removal by end December 2025       | 4550 formal residential households with access to basic level of solid waste removal by end March 2026          | 4550 formal residential households with access to basic level of solid waste removal by end June 2026          | Report                                                     |
| <b>KPI 7</b>  | Number of municipal registered indigent households with access to free basic services by end June 2026                | Infrastructure Services          | 2252 municipal registered indigent households with access to free basic services by end June 2026               | 2230 municipal registered indigent households with access to free basic services by end September 2025              | 2240 municipal registered indigent households with access to free basic services by end December 2025              | 2252 municipal registered indigent households with access to free basic services by end March 2026              | indigent households with access to free basic services by end June 2026                                        | Report                                                     |
| <b>KPI 8</b>  | Percentage of a municipality's MIG actually spent on projects identified for 2025/26 financial year by end June 2026  | Infrastructure Services          | 100% of a municipality's MIG actually spent on projects identified for 2025/26 financial year by end June 2026  | 25% of a municipality's MIG actually spent on projects identified for 2025/26 financial year by end September 2025  | 25% of a municipality's MIG actually spent on projects identified for 2024/25 financial year by end December 2025  | 25% of a municipality's MIG actually spent on projects identified for 2025/26 financial year by end March 2026  | 25% of a municipality's MIG actually spent on projects identified for 2025/26 financial year by end June 2026  | Signed off Quality certificates and grant spending reports |
| <b>KPI 9</b>  | Percentage of a municipality's WSIG actually spent on projects identified for 2025/26 financial year by end June 2026 | Infrastructure Services          | 100% of a municipality's WSIG actually spent on projects identified for 2025/26 financial year by end June 2026 | 25% of a municipality's WSIG actually spent on projects identified for 2025/26 financial year by end September 2025 | 25% of a municipality's WSIG actually spent on projects identified for 2025/26 financial year by end December 2025 | 25% of a municipality's WSIG actually spent on projects identified for 2025/26 financial year by end March 2026 | 25% of a municipality's WSIG actually spent on projects identified for 2025/26 financial year by end June 2026 | Signed off Quality certificates and grant spending reports |
| <b>KPI 10</b> | Percentage of a municipality's Human Settlements Development                                                          | Corporate and Community Services | 100% of a municipality's Human Settlements Development                                                          | 25% of a municipality's Human Settlements Development                                                               | 25% of a municipality's Human Settlements Development                                                              | 25% of a municipality's Human Settlements Development                                                           | 25% of a municipality's Human Settlements Development Grant                                                    | Signed off Quality certificates and grant                  |



|                   | Grant<br>(Beneficiaries)<br>actually spent on<br>projects identified<br>for 2025/26<br>financial year by<br>end June 2026                                                                       |                                           | Grant<br>(Beneficiaries)<br>actually spent on<br>projects identified<br>for 2025/26<br>financial year by<br>end June 2026                                                                 | Grant<br>(Beneficiaries)<br>actually spent on<br>projects identified<br>for 2025/26<br>financial year by<br>end September<br>2025                                                                  | Grant<br>(Beneficiaries)<br>actually spent on<br>projects identified<br>for 2025/26<br>financial year by<br>end December<br>2025                                                                | Grant<br>(Beneficiaries)<br>actually spent on<br>projects identified<br>for 2025/26<br>financial year by<br>end March<br>2026                                                                      | (Beneficiaries)<br>actually spent on<br>projects identified<br>for 2025/26<br>financial year by<br>end June 2026                                                                            | spending<br>reports                                                       |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| <b>KPI<br/>11</b> | Percentage of<br>municipality's Title<br>Deeds Restoration<br>Grant actually<br>spent for 2025/26<br>financial year by<br>end June 2026                                                         | Corporate<br>and<br>Community<br>Services | 100% of<br>municipality's Title<br>Deeds Restoration<br>Grant actually<br>spent for 2025/26<br>financial year by<br>end June 2026                                                         | 25% of<br>municipality's<br>Title Deeds<br>Restoration Grant<br>actually spent for<br>2025/26 financial<br>year by end<br>September 2025                                                           | 25% of<br>municipality's Title<br>Deeds Restoration<br>Grant actually<br>spent for 2025/26<br>financial year by<br>end December<br>2025                                                         | 25% of<br>municipality's<br>Title Deeds<br>Restoration<br>Grant actually<br>spent for 2025/26<br>financial year<br>by end March<br>2026                                                            | 25%<br>of<br>municipality's Title<br>Deeds Restoration<br>Grant actually<br>spent for 2025/26<br>financial year by<br>end June 2026                                                         | Signed off<br>Quality<br>certificates<br>and grant<br>spending<br>reports |
| <b>KPI<br/>12</b> | Percentage of<br>municipality's<br>Informal<br>Settlements<br>Upgrading<br>Partnership Grant<br>actually spent on<br>projects identified<br>for a 2025/26<br>financial year by<br>end June 2026 | Infrastructure<br>Services                | 100% of<br>municipality's<br>Informal<br>Settlements<br>Upgrading<br>Partnership Grant<br>actually spent on<br>projects identified<br>for a 2025/26<br>financial year by<br>end June 2026 | 25% of a<br>municipality's<br>Informal<br>Settlements<br>Upgrading<br>Partnership Grant<br>actually spent on<br>projects identified<br>for a 2025/26<br>financial year by<br>end September<br>2025 | 25% of<br>municipality's<br>Informal<br>Settlements<br>Upgrading<br>Partnership Grant<br>actually spent on<br>projects identified<br>for a 2025/26<br>financial year by<br>end December<br>2025 | 25% of<br>municipality's<br>Informal<br>Settlements<br>Upgrading<br>Partnership<br>Grant actually<br>spent on<br>projects<br>identified for a<br>2025/26<br>financial year<br>by end March<br>2026 | 25%<br>of<br>municipality's<br>Informal<br>Settlements<br>Upgrading<br>Partnership Grant<br>actually spent on<br>projects identified<br>for a 2025/26<br>financial year by<br>end June 2026 | Signed off<br>Quality<br>certificates<br>and grant<br>spending<br>reports |
| <b>KPI<br/>13</b> | Percentage of<br>municipality's<br>Municipal Energy<br>Resilience Grant<br>actually spent on<br>projects identified<br>for 2025/26<br>financial year by<br>end June 2026                        | Infrastructure<br>Services                | 100% of<br>municipality's<br>Municipal Energy<br>Resilience Grant<br>actually spent on<br>projects identified<br>for 2025/26<br>financial year by<br>end June 2026                        | 25% of<br>municipality's<br>Municipal Energy<br>Resilience Grant<br>actually spent on<br>projects identified<br>for 2025/26<br>financial year by<br>end September<br>2025                          | 25% of<br>municipality's<br>Municipal Energy<br>Resilience Grant<br>actually spent on<br>projects identified<br>for 2025/26<br>financial year by<br>end December<br>2025                        | 25% of<br>municipality's<br>Municipal<br>Energy<br>Resilience<br>Grant actually<br>spent on<br>projects<br>identified for<br>2025/26<br>financial year<br>by end March<br>2026                     | 25%<br>of<br>municipality's<br>Municipal Energy<br>Resilience Grant<br>actually spent on<br>projects identified<br>for 2025/26<br>financial year by<br>end June 2026                        | Signed off<br>Quality<br>certificates<br>and grant<br>spending<br>reports |



|               |                                                                                                                                                   |                         |                                                                                                                                             |                                                                                                                                                 |                                                                                                                                                |                                                                                                                                             |                                                                                                                                            |                                                            |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| <b>KPI 14</b> | Percentage of a municipality's Municipal Water Resilience Grant actually spent on projects identified for 2025/26 financial year by end June 2026 | Infrastructure Services | 100% of a municipality's Municipal Water Resilience Grant actually spent on projects identified for 2025/26 financial year by end June 2026 | 25% of a municipality's Municipal Water Resilience Grant actually spent on projects identified for 2025/26 financial year by end September 2025 | 25% of a municipality's Municipal Water Resilience Grant actually spent on projects identified for 2025/26 financial year by end December 2025 | 25% of a municipality's Municipal Water Resilience Grant actually spent on projects identified for 2025/26 financial year by end March 2026 | 25% of a municipality's Municipal Water Resilience Grant actually spent on projects identified for 2025/26 financial year by end June 2026 | Signed off Quality certificates and grant spending reports |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|

### KPA 3: LOCAL ECONOMIC DEVELOPMENT

| KPA 3: LOCAL ECONOMIC DEVELOPMENT                                                                                                                     |                                                                                                        |                                  |                                                                                                |                                                                                                     |                                                                                                    |                                                                                                 |                                                                                                |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|
| OBJECTIVE: To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks |                                                                                                        |                                  |                                                                                                |                                                                                                     |                                                                                                    |                                                                                                 |                                                                                                |           |
| To facilitate Economic Growth and Social and Community development                                                                                    |                                                                                                        |                                  |                                                                                                |                                                                                                     |                                                                                                    |                                                                                                 |                                                                                                |           |
| DISTRICT STRATEGIC                                                                                                                                    |                                                                                                        |                                  |                                                                                                |                                                                                                     |                                                                                                    |                                                                                                 |                                                                                                |           |
| STRATEGIC OBJECTIVE 5: Growing an Inclusive District Economy                                                                                          |                                                                                                        |                                  |                                                                                                |                                                                                                     |                                                                                                    |                                                                                                 |                                                                                                |           |
| STRATEGIC OBJECTIVE 6: Healthy and Socially Stable Community                                                                                          |                                                                                                        |                                  |                                                                                                |                                                                                                     |                                                                                                    |                                                                                                 |                                                                                                |           |
| PROVINCIAL OUTCOME                                                                                                                                    |                                                                                                        |                                  |                                                                                                |                                                                                                     |                                                                                                    |                                                                                                 |                                                                                                |           |
| VIP 4: Mobility and Spatial Transformation                                                                                                            |                                                                                                        |                                  |                                                                                                |                                                                                                     |                                                                                                    |                                                                                                 |                                                                                                |           |
| NDP OUTCOMES                                                                                                                                          |                                                                                                        |                                  |                                                                                                |                                                                                                     |                                                                                                    |                                                                                                 |                                                                                                |           |
| OUTCOME 2: Improve Health and Life Expectancy                                                                                                         |                                                                                                        |                                  |                                                                                                |                                                                                                     |                                                                                                    |                                                                                                 |                                                                                                |           |
| OUTCOME 3: All People In South Africa Protected and Feel Safe                                                                                         |                                                                                                        |                                  |                                                                                                |                                                                                                     |                                                                                                    |                                                                                                 |                                                                                                |           |
| OUTCOME 4: Decent Employment                                                                                                                          |                                                                                                        |                                  |                                                                                                |                                                                                                     |                                                                                                    |                                                                                                 |                                                                                                |           |
| OUTCOME 7: Vibrant, Equitable and Sustainable Rural Communities and Food Security                                                                     |                                                                                                        |                                  |                                                                                                |                                                                                                     |                                                                                                    |                                                                                                 |                                                                                                |           |
| KPI NO.                                                                                                                                               | KEY PERFORMANCE INDICATOR                                                                              | DEPARTMENT                       | 2025/26 TARGETS                                                                                |                                                                                                     |                                                                                                    |                                                                                                 | POE                                                                                            |           |
|                                                                                                                                                       |                                                                                                        |                                  | ANNUAL TARGET                                                                                  | QUARTER 1                                                                                           | QUARTER 2                                                                                          | QUARTER 3                                                                                       |                                                                                                | QUARTER 4 |
| KPI 15                                                                                                                                                | Number of jobs created through municipality's local, economic development initiatives by end June 2026 | Corporate and Community Services | 8 jobs created through municipality's local, economic development initiatives by end June 2026 | 2 jobs created through municipality's local, economic development initiatives by end September 2025 | 2 jobs created through municipality's local, economic development initiatives by end December 2025 | 2 jobs created through municipality's local, economic development initiatives by end March 2026 | 2 jobs created through municipality's local, economic development initiatives by end June 2026 | Report    |

| KPA 3: LOCAL ECONOMIC DEVELOPMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                 |                                  |                                                                          |                                                                          |                                                                          |                                                                          |                                                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------|--------------------------------------------------------------------------|--------------------------------------------------------------------------|--------------------------------------------------------------------------|--------------------------------------------------------------------------|--------------------------------------------------------------------------|
| <b>OBJECTIVE:</b> To strive towards a safe community in Kannaland through the proactive management of traffic, environmental health, fire and disaster risks<br>To facilitate Economic Growth and Social and Community development                                                                                                                                                                                                                                                                                                                  |                                                                                 |                                  |                                                                          |                                                                          |                                                                          |                                                                          |                                                                          |
| <b>DISTRICT STRATEGIC</b><br><b>STRATEGIC OBJECTIVE 5:</b> Growing an Inclusive District Economy<br><b>STRATEGIC OBJECTIVE 6:</b> Healthy and Socially Stable Community<br><b>PROVINCIAL OUTCOME</b><br><b>VIP 4:</b> Mobility and Spatial Transformation<br><b>NDP OUTCOMES</b><br><b>OUTCOME 2:</b> Improve Health and Life Expectancy<br><b>OUTCOME 3:</b> All People In South Africa Protected and Feel Safe<br><b>OUTCOME 4:</b> Decent Employment<br><b>OUTCOME 7:</b> Vibrant, Equitable and Sustainable Rural Communities and Food Security |                                                                                 |                                  |                                                                          |                                                                          |                                                                          |                                                                          |                                                                          |
| KPI NO.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | KEY PERFORMANCE INDICATOR                                                       | DEPARTMENT                       | 2025/26 TARGETS                                                          |                                                                          |                                                                          |                                                                          | POE                                                                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                 |                                  | ANNUAL TARGET                                                            | QUARTER 1                                                                | QUARTER 2                                                                | QUARTER 3                                                                | QUARTER 4                                                                |
| <b>KPI</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Number of jobs created through municipality's capital projects by end June 2026 | Corporate and Community Services | 15 jobs created through municipality's capital projects by end June 2026 | 15 jobs created through municipality's capital projects by end June 2026 | 15 jobs created through municipality's capital projects by end June 2026 | 15 jobs created through municipality's capital projects by end June 2026 | 15 jobs created through municipality's capital projects by end June 2026 |
| <b>KPI 16</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | number of jobs created through municipality's EPWP by end June 2026             | Corporate and Community Services | 30 number of jobs created through municipality's EPWP by end June 2026   | 30 number of jobs created through municipality's EPWP by end June 2026   | 30 number of jobs created through municipality's EPWP by end June 2026   | 30 number of jobs created through municipality's EPWP by end June 2026   | 30 number of jobs created through municipality's EPWP by end June 2026   |
| <b>KPI 17</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | number of SMMEs training workshops held by end June 2026                        | Corporate and Community Services | 4 SMMEs training workshops held by end June 2026                         | 1 SMMEs training workshop held by end September 2025                     | 1 SMMEs training workshop held by end December 2025                      | 1 SMMEs training workshop held by end March 2025                         | 1 SMMEs training workshop held by end June 2026                          |
| <b>KPI 18</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | number of Youth programs held by end June 2026                                  | Corporate and Community Services | 2 Youth programs held by end June 2026                                   | None                                                                     | 1 Youth program held by end December 2025                                | None                                                                     | 1 Youth program held by end June 2026                                    |



#### KPA 4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

| OBJECTIVE: To strive towards a financially sustainable municipality |                                                                                                                      |                                 |                                                                                                               |                                                                                                                    |                                                                                                                   |                                                                                                                |                                                                                                               |                                 |
|---------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------|
| DISTRICT STRATEGIC                                                  |                                                                                                                      |                                 |                                                                                                               |                                                                                                                    |                                                                                                                   |                                                                                                                |                                                                                                               |                                 |
| Strategic Objective 3: Financial Viability                          |                                                                                                                      |                                 |                                                                                                               |                                                                                                                    |                                                                                                                   |                                                                                                                |                                                                                                               |                                 |
| PROVINCIAL OUTCOME                                                  |                                                                                                                      |                                 |                                                                                                               |                                                                                                                    |                                                                                                                   |                                                                                                                |                                                                                                               |                                 |
| VIP 3: Innovation and culture                                       |                                                                                                                      |                                 |                                                                                                               |                                                                                                                    |                                                                                                                   |                                                                                                                |                                                                                                               |                                 |
| NDP OUTCOMES                                                        |                                                                                                                      |                                 |                                                                                                               |                                                                                                                    |                                                                                                                   |                                                                                                                |                                                                                                               |                                 |
| Outcome 3: Building a capable and developmental state               |                                                                                                                      |                                 |                                                                                                               |                                                                                                                    |                                                                                                                   |                                                                                                                |                                                                                                               |                                 |
| KPI NO.                                                             | KEY PERFORMANCE INDICATOR                                                                                            | DEPT                            | 2025/26 TARGETS                                                                                               |                                                                                                                    |                                                                                                                   |                                                                                                                | POE                                                                                                           |                                 |
|                                                                     |                                                                                                                      |                                 | ANNUAL TARGET                                                                                                 | QUARTER 1                                                                                                          | QUARTER 2                                                                                                         | QUARTER 3                                                                                                      |                                                                                                               | QUARTER 4                       |
| KPI 19                                                              | Percentage of financial viability measured in terms of debt coverage ratio by end June 2026                          | Financial Services              | 45% of financial viability measured in terms of debt coverage ratio by end June 2026                          | 25% of financial viability measured in terms of debt coverage ratio by end September 2025                          | 25% of financial viability measured in terms of debt coverage ratio by end December 2025                          | 35% of financial viability measured in terms of debt coverage ratio by end March 2026                          | 45% of financial viability measured in terms of debt coverage ratio by end June 2026                          | Report                          |
| KPI 20                                                              | Percentage of financial viability measured in terms of outstanding service debtors to revenue ratio by end June 2026 | Financial Services              | 95% of financial viability measured in terms of outstanding service debtors to revenue ratio by end June 2026 | 80% of financial viability measured in terms of outstanding service debtors to revenue ratio by end September 2025 | 80% of financial viability measured in terms of outstanding service debtors to revenue ratio by end December 2025 | 95% of financial viability measured in terms of outstanding service debtors to revenue ratio by end March 2026 | 95% of financial viability measured in terms of outstanding service debtors to revenue ratio by end June 2026 | Report                          |
| KPI 21                                                              | Months of financial viability measured in terms of cost coverage ratio by end June 2026                              | Financial Services              | 2 months of financial viability measured in terms of cost coverage ratio by end June 2026                     | 1 month of financial viability measured in terms of cost coverage ratio by end September 2025                      | 1 month of financial viability measured in terms of cost coverage ratio by end December 2025                      | 1 month of financial viability measured in terms of cost coverage ratio by end March 2026                      | 2 months of financial viability measured in terms of cost coverage ratio by end June 2026                     | Report                          |
| KPI 22                                                              | Percentage of a municipality's operational                                                                           | Office of the Municipal Manager | 100% municipality's                                                                                           | 25% municipality's operational                                                                                     | 25% municipality's operational                                                                                    | 25% municipality's operational                                                                                 | 25% municipality's operational                                                                                | Signed off Quality certificates |

### KPA 4: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

| OBJECTIVE: To strive towards a financially sustainable municipality |                                                                                                                                                                   |                                 |                                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        |                                                                                                                                                       |                                                            |  |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|--|
| DISTRICT STRATEGIC                                                  |                                                                                                                                                                   |                                 |                                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        |                                                                                                                                                       |                                                            |  |
| Strategic Objective 3: Financial Viability                          |                                                                                                                                                                   |                                 |                                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        |                                                                                                                                                       |                                                            |  |
| PROVINCIAL OUTCOME                                                  |                                                                                                                                                                   |                                 |                                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        |                                                                                                                                                       |                                                            |  |
| VIP 3: Innovation and culture                                       |                                                                                                                                                                   |                                 |                                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        |                                                                                                                                                       |                                                            |  |
| NDP OUTCOMES                                                        |                                                                                                                                                                   |                                 |                                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        |                                                                                                                                                       |                                                            |  |
| Outcome 3: Building a capable and developmental state               |                                                                                                                                                                   |                                 |                                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        |                                                                                                                                                       |                                                            |  |
| KPI NO.                                                             | KEY PERFORMAN CE INDICATOR                                                                                                                                        | DEPT                            | 2025/26 TARGETS                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        | POE                                                                                                                                                   |                                                            |  |
|                                                                     |                                                                                                                                                                   |                                 | ANNUAL TARGET                                                                                                                                          | QUARTER 1                                                                                                                                                  | QUARTER 2                                                                                                                                                 | QUARTER 3                                                                                                                                              |                                                                                                                                                       | QUARTER 4                                                  |  |
|                                                                     | National grants allocated actually spent on projects/programs identified for 2025/26 financial year by end June 2026                                              | Financial Services              | operational National grants allocated actually spent on projects/programs identified for 2025/26 financial year by end June 2026                       | National grants allocated actually spent on projects/programs identified for 2025/26 financial year by end September 2025                                  | National grants allocated actually spent on projects/programs identified for 2025/26 financial year by end December 2025                                  | National grants allocated actually spent on projects/programs identified for 2025/26 financial year by end March 2026                                  | National grants allocated actually spent on projects/programs identified for 2025/26 financial year by end June 2026                                  | and grant spending reports                                 |  |
|                                                                     |                                                                                                                                                                   |                                 |                                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        |                                                                                                                                                       |                                                            |  |
|                                                                     |                                                                                                                                                                   |                                 |                                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        |                                                                                                                                                       |                                                            |  |
|                                                                     |                                                                                                                                                                   |                                 |                                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        |                                                                                                                                                       |                                                            |  |
| KPI 23                                                              | Percentage of a municipality's operational Provincial grants allocated actually spent on projects/programs identified for 2025/26 financial year by end June 2026 | Office of the Municipal Manager | 100% municipality's operational Provincial grants allocated actually spent on projects/programs identified for 2025/26 financial year by end June 2026 | 25% municipality's operational Provincial grants allocated actually spent on projects/programs identified for 2025/26 financial year by end September 2025 | 25% municipality's operational Provincial grants allocated actually spent on projects/programs identified for 2025/26 financial year by end December 2025 | 25% municipality's operational Provincial grants allocated actually spent on projects/programs identified for 2025/26 financial year by end March 2026 | 25% municipality's operational Provincial grants allocated actually spent on projects/programs identified for 2025/26 financial year by end June 2026 | Signed off Quality certificates and grant spending reports |  |
|                                                                     |                                                                                                                                                                   |                                 |                                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        |                                                                                                                                                       |                                                            |  |
|                                                                     |                                                                                                                                                                   |                                 |                                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        |                                                                                                                                                       |                                                            |  |
|                                                                     |                                                                                                                                                                   |                                 |                                                                                                                                                        |                                                                                                                                                            |                                                                                                                                                           |                                                                                                                                                        |                                                                                                                                                       |                                                            |  |



| KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION                                                     |                                                                                                      |                                  |                                                                                              |                                                                                              |           |                                                 |           |      |                                                 |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------|-------------------------------------------------|-----------|------|-------------------------------------------------|
| OBJECTIVE: Promote effective and efficient governance with high levels of stakeholder participation |                                                                                                      |                                  |                                                                                              |                                                                                              |           |                                                 |           |      |                                                 |
| DISTRICT STRATEGIC                                                                                  |                                                                                                      |                                  |                                                                                              |                                                                                              |           |                                                 |           |      |                                                 |
| Strategic Objective 4: Good governance                                                              |                                                                                                      |                                  |                                                                                              |                                                                                              |           |                                                 |           |      |                                                 |
| PROVINCIAL OUTCOME                                                                                  |                                                                                                      |                                  |                                                                                              |                                                                                              |           |                                                 |           |      |                                                 |
| VIP 5: Innovation and culture                                                                       |                                                                                                      |                                  |                                                                                              |                                                                                              |           |                                                 |           |      |                                                 |
| NDP OUTCOMES                                                                                        |                                                                                                      |                                  |                                                                                              |                                                                                              |           |                                                 |           |      |                                                 |
| Outcome 3. Building a capable and developmental state                                               |                                                                                                      |                                  |                                                                                              |                                                                                              |           |                                                 |           |      |                                                 |
| Outcome 15. Transforming society and uniting the country                                            |                                                                                                      |                                  |                                                                                              |                                                                                              |           |                                                 |           |      |                                                 |
| KPI NO.                                                                                             | KEY PERFORMANCE INDICATOR                                                                            | DEPT                             | 2025/26 TARGETS                                                                              |                                                                                              |           |                                                 |           | POE  |                                                 |
|                                                                                                     |                                                                                                      |                                  | ANNUAL TARGET                                                                                | QUARTER 1                                                                                    | QUARTER 2 | QUARTER 3                                       | QUARTER 4 |      |                                                 |
| KPI 24                                                                                              | Number of Annual Financial Statements submitted to the Auditor-General by 31 August 2025             | Financial Services               | 1 Annual Financial Statements submitted to the Auditor-General by 31 August 2025             | 1 Annual Financial Statements submitted to the Auditor-General by 31 August 2025             | None      | None                                            | None      | None | Annual Financial Statements                     |
| KPI 25                                                                                              | Number of Annual Performance Report submitted to the Auditor-General by 31 August 2025               | Corporate and Community Services | 1 Annual Performance Report submitted to the Auditor-General by 31 August 2025               | 1 Annual Performance Report submitted to the Auditor-General by 31 August 2025               | None      | None                                            | None      | None | Annual Performance Report                       |
| KPI 26                                                                                              | Number of Draft Annual Report submitted to the Auditor-General by 31 August 2025                     | Corporate and Community Services | 1 Draft Annual Report submitted to the Auditor-General by 31 August 2025                     | 1 Draft Annual Report submitted to the Auditor-General by 31 August 2025                     | None      | None                                            | None      | None | Draft Annual Report                             |
| KPI 27                                                                                              | Number of time schedule outlining key deadlines submitted to council for adoption by end August 2025 | Corporate and Community Services | 1 time schedule outlining key deadlines submitted to council for adoption by end August 2025 | 1 time schedule outlining key deadlines submitted to council for adoption by end August 2025 | None      | None                                            | None      | None | Council Resolution and Report                   |
| KPI 28                                                                                              | Number of Oversight Reports tabled to Council by end June 2026                                       | Corporate and Community Services | 2 Oversight Reports tabled to Council by end June 2026                                       | 1 2023/24 Oversight Report tabled to Council by                                              | None      | 1 2023/24 Oversight Report tabled to Council by | None      | None | Council Resolution and 2023/24 Oversight Report |

| KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION                                                     |                                                                                               |                                                        |                                                                                           |                    |           |                                                                                           |      |  |                                                                   |
|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------|-----------|-------------------------------------------------------------------------------------------|------|--|-------------------------------------------------------------------|
| OBJECTIVE: Promote effective and efficient governance with high levels of stakeholder participation |                                                                                               |                                                        |                                                                                           |                    |           |                                                                                           |      |  |                                                                   |
| DISTRICT STRATEGIC                                                                                  |                                                                                               |                                                        |                                                                                           |                    |           |                                                                                           |      |  |                                                                   |
| Strategic Objective 4: Good governance                                                              |                                                                                               |                                                        |                                                                                           |                    |           |                                                                                           |      |  |                                                                   |
| PROVINCIAL OUTCOME                                                                                  |                                                                                               |                                                        |                                                                                           |                    |           |                                                                                           |      |  |                                                                   |
| VIP 5: Innovation and culture                                                                       |                                                                                               |                                                        |                                                                                           |                    |           |                                                                                           |      |  |                                                                   |
| NDP OUTCOMES                                                                                        |                                                                                               |                                                        |                                                                                           |                    |           |                                                                                           |      |  |                                                                   |
| Outcome 3. Building a capable and developmental state                                               |                                                                                               |                                                        |                                                                                           |                    |           |                                                                                           |      |  |                                                                   |
| Outcome 15. Transforming society and uniting the country                                            |                                                                                               |                                                        |                                                                                           |                    |           |                                                                                           |      |  |                                                                   |
| KPI NO.                                                                                             | KEY PERFORMANCE INDICATOR                                                                     | DEPT                                                   | 2025/26 TARGETS                                                                           |                    |           |                                                                                           | POE  |  |                                                                   |
|                                                                                                     |                                                                                               |                                                        | ANNUAL TARGET                                                                             | QUARTER 1          | QUARTER 2 | QUARTER 3                                                                                 |      |  |                                                                   |
|                                                                                                     |                                                                                               |                                                        |                                                                                           | end September 2024 |           | end March 2025                                                                            |      |  | Council Resolution and 2023/24 Oversight Report                   |
| KPI 29                                                                                              | Number of Mid-year budget performance assessment report tabled to council by end January 2026 | Financial Services<br>Corporate and Community Services | 1 Mid-year budget and performance assessment report tabled to council by end January 2026 | None               | None      | 1 Mid-year budget and performance assessment report tabled to council by end January 2026 | None |  | Council Resolution and Mid-year budget and performance assessment |
| KPI 30                                                                                              | Number of adjustment budget approved by end February 2026                                     | Financial Services                                     | 1 adjustment budget approved by end February 2026                                         | None               | None      | 1 adjustment budget approved by end February 2026                                         | None |  | Council Resolution and Adjustment Budget                          |
| KPI 31                                                                                              | Number of Draft Revised/Amended IDP submitted to council by end March 2026                    | Corporate and Community Services                       | 1 Draft Revised/Amended IDP submitted to council by end March 2026                        | None               | None      | 1 Draft Revised/Amended IDP submitted to council by end March 2026                        | None |  | Council Resolution and Draft Revised/Amen ded IDP                 |
| KPI 32                                                                                              | Number of Draft MTREF with budget related policies submitted to council by end March 2026     | Financial Services                                     | 1 Draft MTREF with budget related policies submitted to council by end March 2026         | None               | None      | 1 Draft MTREF with budget related policies submitted to council by end March 2026         | None |  | Council Resolution and Draft MTREF with budget related policies   |



### KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

| OBJECTIVE: Promote effective and efficient governance with high levels of stakeholder participation |                                                                                                       |                                  |                                                                                               |                                                                                               |           |           |                                                                                 |                                                                 |  |
|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------|-----------|---------------------------------------------------------------------------------|-----------------------------------------------------------------|--|
| DISTRICT STRATEGIC                                                                                  |                                                                                                       |                                  |                                                                                               |                                                                                               |           |           |                                                                                 |                                                                 |  |
| Strategic Objective 4: Good governance                                                              |                                                                                                       |                                  |                                                                                               |                                                                                               |           |           |                                                                                 |                                                                 |  |
| PROVINCIAL OUTCOME                                                                                  |                                                                                                       |                                  |                                                                                               |                                                                                               |           |           |                                                                                 |                                                                 |  |
| VIP 5: Innovation and culture                                                                       |                                                                                                       |                                  |                                                                                               |                                                                                               |           |           |                                                                                 |                                                                 |  |
| NDP OUTCOMES                                                                                        |                                                                                                       |                                  |                                                                                               |                                                                                               |           |           |                                                                                 |                                                                 |  |
| Outcome 3. Building a capable and developmental state                                               |                                                                                                       |                                  |                                                                                               |                                                                                               |           |           |                                                                                 |                                                                 |  |
| Outcome 15. Transforming society and uniting the country                                            |                                                                                                       |                                  |                                                                                               |                                                                                               |           |           |                                                                                 |                                                                 |  |
| KPI NO.                                                                                             | KEY PERFORMANCE INDICATOR                                                                             | DEPT                             | 2025/26 TARGETS                                                                               |                                                                                               |           |           | POE                                                                             |                                                                 |  |
|                                                                                                     |                                                                                                       |                                  | ANNUAL TARGET                                                                                 | QUARTER 1                                                                                     | QUARTER 2 | QUARTER 3 |                                                                                 |                                                                 |  |
| KPI 33                                                                                              | Number of Final Revised/Amended IDP submitted to council by end May 2026                              | Corporate and Community Services | 1 Final Revised/Amended IDP submitted to council by end May 2026                              | None                                                                                          | None      | None      | 1 Final Revised/Amended IDP submitted to council by end May 2026                | Council Resolution and Final Revised/Amended IDP                |  |
| KPI 34                                                                                              | Number of Final MTREF with budget related policies submitted to council by end May 2026               | Financial Services               | 1 Final MTREF with budget related policies submitted to council by end May 2026               | None                                                                                          | None      | None      | 1 Final MTREF with budget related policies submitted to council by end May 2026 | Council Resolution and Final MTREF with budget related policies |  |
| KPI 35                                                                                              | Number of Work Skills Plan submitted to LGSETA by end April 2026                                      | Corporate and Community Services | 1 Work Skills Plan submitted to LGSETA by end April 2026                                      | None                                                                                          | None      | None      | 1 Work Skills Plan submitted to LGSETA by end April 2026                        | Work Skills Plan                                                |  |
| KPI 36                                                                                              | Number of Revised Employment Equity Plan tabled to council by end April 2026                          | Corporate and Community Services | 1 Revised Employment Equity Plan tabled to council by end April 2026                          | None                                                                                          | None      | None      | 1 Revised Employment Equity Plan tabled to council by end April 2026            | Council Resolution and approved Revised Employment Equity Plan  |  |
| KPI 37                                                                                              | Number of Internal Audit risk-based audit plan approved by audit committee by end July 2025 June 2026 | Office of the Municipal Manager  | 1 Internal Audit risk-based audit plan approved by audit committee by end July 2025 June 2026 | 1 Internal Audit risk-based audit plan approved by audit committee by end July 2025 June 2026 | None      | None      | None                                                                            | Approved Internal Audit risk-based audit plan                   |  |

# KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

| OBJECTIVE: Promote effective and efficient governance with high levels of stakeholder participation |                                                                                                |                                                        |                                                                                         |                                                                                                        |                                                                                                       |                                                                                                  |                                                                                        |                                                                                          |  |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|--|
| DISTRICT STRATEGIC                                                                                  |                                                                                                |                                                        |                                                                                         |                                                                                                        |                                                                                                       |                                                                                                  |                                                                                        |                                                                                          |  |
| Strategic Objective 4: Good governance                                                              |                                                                                                |                                                        |                                                                                         |                                                                                                        |                                                                                                       |                                                                                                  |                                                                                        |                                                                                          |  |
| PROVINCIAL OUTCOME                                                                                  |                                                                                                |                                                        |                                                                                         |                                                                                                        |                                                                                                       |                                                                                                  |                                                                                        |                                                                                          |  |
| VIP 5: Innovation and culture                                                                       |                                                                                                |                                                        |                                                                                         |                                                                                                        |                                                                                                       |                                                                                                  |                                                                                        |                                                                                          |  |
| NDP OUTCOMES                                                                                        |                                                                                                |                                                        |                                                                                         |                                                                                                        |                                                                                                       |                                                                                                  |                                                                                        |                                                                                          |  |
| Outcome 3. Building a capable and developmental state                                               |                                                                                                |                                                        |                                                                                         |                                                                                                        |                                                                                                       |                                                                                                  |                                                                                        |                                                                                          |  |
| Outcome 15. Transforming society and uniting the country                                            |                                                                                                |                                                        |                                                                                         |                                                                                                        |                                                                                                       |                                                                                                  |                                                                                        |                                                                                          |  |
| KPI NO.                                                                                             | KEY PERFORMANCE INDICATOR                                                                      | DEPT                                                   | 2025/26 TARGETS                                                                         |                                                                                                        |                                                                                                       |                                                                                                  |                                                                                        | POE                                                                                      |  |
|                                                                                                     |                                                                                                |                                                        | ANNUAL TARGET                                                                           | QUARTER 1                                                                                              | QUARTER 2                                                                                             | QUARTER 3                                                                                        | QUARTER 4                                                                              |                                                                                          |  |
| KPI 38                                                                                              | Number of MFMA Section 71 monthly reports submitted to the Accounting Officer by end June 2025 | Financial Services                                     | 12 MFMA Section 71 monthly reports submitted to the Accounting Officer by end June 2025 | 3 MFMA Section 71 monthly reports submitted to the Accounting Officer by end September<br>October 2025 | 3 MFMA Section 71 monthly reports submitted to the Accounting Officer by end December<br>January 2025 | 3 MFMA Section 71 monthly reports submitted to the Accounting Officer by end March<br>April 2026 | 3 MFMA Section 71 monthly reports submitted to the Accounting Officer by end June 2026 | Signed off Quality certificates and MFMA Section 71 monthly reports                      |  |
| KPI 40                                                                                              | Number of MFMA Section 52 quarterly reports submitted to council by end June 2026              | Financial Services<br>Corporate and Community Services | 4 MFMA Section 52 quarterly reports submitted to council by end June 2026               | 1 MFMA Section 52 quarterly report submitted to council by end September 2025                          | 1 MFMA Section 52 quarterly report submitted to council by end December 2025                          | 1 MFMA Section 52 quarterly report submitted to council by end March 2026                        | 1 MFMA Section 52 quarterly report submitted to council by end June 2026               | Council resolution Signed off Quality certificates and MFMA Section 52 quarterly reports |  |
| KPI 41                                                                                              | Number of Local Labor meetings held by end June 2026                                           | Corporate and Community Services                       | 4 Local Labor Forum meetings held by end June 2026                                      | 1 Local Labor Forum meeting held by end September 2025                                                 | 1 Local Labor Forum meeting held by end December 2025                                                 | 1 Local Labor Forum meeting held by end March 2026                                               | 1 Local Labor Forum meeting held by end June 2026                                      | Agenda; attendance register and Minutes                                                  |  |
| KPI 42                                                                                              | No of Audit Committee meetings held by end June 2026                                           | Corporate and Community Services                       | 4 Audit Committee meetings held by end June 2026                                        | 1 Audit Committee meeting held by end September 2025                                                   | 1 Audit Committee meeting held by end December 2025                                                   | 1 Audit Committee meeting held by end March 2026                                                 | 1 Audit Committee meeting held by end June 2026                                        | Agenda; attendance register and Minutes                                                  |  |



# KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

OBJECTIVE: Promote effective and efficient governance with high levels of stakeholder participation

DISTRICT STRATEGIC

Strategic Objective 4: Good governance

PROVINCIAL OUTCOME

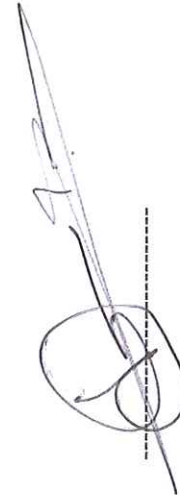
VIP 5: Innovation and culture

NDP OUTCOMES

Outcome 3. Building a capable and developmental state

Outcome 15. Transforming society and uniting the country

| KPI NO. | KEY PERFORMANCE INDICATOR                              | DEPT                                                   | 2025/26 TARGETS                                 |                                               |                                              |                                                    |                                                | POE                                                |
|---------|--------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|----------------------------------------------|----------------------------------------------------|------------------------------------------------|----------------------------------------------------|
|         |                                                        |                                                        | ANNUAL TARGET                                   | QUARTER 1                                     | QUARTER 2                                    | QUARTER 3                                          | QUARTER 4                                      |                                                    |
| KPI 43  | Number of Council meetings held by end June 2026       | Corporate and Community Services                       | 12 Council meetings held by end June 2026       | 3 Council meetings held by end September 2025 | 3 Council meetings held by end December 2025 | 3 Council meetings held end March 2025             | 3 Council meetings held by end June 2026       | Agenda; attendance register and Council Resolution |
| KPI 44  | Number of IDP Rep Forum meetings held by end June 2026 | Corporate and Community Services                       | 2 IDP Rep Forum meetings held by end April 2026 | None                                          | None                                         | 1 IDP Rep Forum meetings held by end February 2026 | 1 IDP Rep Forum meetings held by end June 2026 | Agenda; attendance register and minutes            |
| New KPI | Number of Risk assessments Conducted by June 2026      | Corporate Services And Office of the Municipal Manager | 1 Risk assessment held by June 2026             | None                                          | None                                         | None                                               | 1 Risk assessment held by June 2026            |                                                    |



J DONSON

EXECUTIVE MAYOR

19 June 2025

Date