

**2025-2026 UMHLABUYALINGANA TOP LAYER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

NO	IDP/SDBIP INDICATOR NO	OUTCOME 9	OBJECTIVE	STRATEGY	KEY PERFORMANCE INDICATOR/UNIT OF MEASURE	ANNUAL TARGET	WEIGHT	AUDIT EVIDENCE REQUIREMENT/PORTFOLIO OF EVIDENCE	BUDGET	QUARTER 1 ENDING 30 SEP	QUARTER 2 ENDING 31 DEC	QUARTER 3 ENDING 31 MAR	QUARTER 4 ENDING 30 JUN
										TARGET	TARGET	TARGET	TARGET

**KPA: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT**

**PERFORMANCE MANAGEMENT AND REPORTING**

**Workplace Skills Plan**

1	MTID 5/CORP/25/26 (IDP/TL)	Improved administrative and human resources management practices	To attract, capacitate, retain qualified and experienced staff across the staff establishment	Compile WSP and submit to LGSETA	Number of WSP submitted to LGSETA	1 WSP submitted to LGSETA by 30 April 2026		a) WSP b) Proof of submission to LGSETA ( Acknowledgement of receipt from LGSETA C) Council Resolution	N/A	N/A	N/A	Table Draft WSP to council	1 (Submit WSP to LGSETA by 30 April 2026)
2	MTID 6/CORP/25/26 (IDP/TL)			Submission of employment equity report to Department of Labour	Number of Employment Equity Reports submitted to Department of Labour	1 Employment Equity Report submitted to Department of Labour by 15 January 2026		a) Employment Equity Plan (Council Resolution) b) Draft Employment Equity report c) Council resolution (Draft and Final) d) Acknowledgement of receipt from Department of Labour/Proof of submission	N/A	N/A	Draft Employment Equity report	1 (Submit Employment Equity Report to Department of Labour)	N/A
3	MTID 7/CORP/25/26 (IDP/TL)			Training of councillors and staff as per the WSP/Training plan	Number of employees and Section 79 council committees trained as per Workplace Skills training Programs/ Training Plan	60 employees and 38 councillors trained as per Workplace Skills training Programs/ Training Plan by 30 June 2026		a) Attendance register for trainings provided b) Report on the trainings held (Training list with courses)	R600 000	14 employees trained	16 employees trained	10 employees trained	6 employees trained Finance portfolio training Rules Committee training ExCo training MPAC training

**Council and ExCo meetings**

4	MTID 1/CORP/25/26 (IDP/TL)	Improved administrative and human resources management practices	To ensure effective Governance through regular meetings of Council structures	Hold Council Meetings	Number of ordinary council meetings held	4 ordinary council meetings held by 30 June 2026		Signed off minutes and attendance registers	N/A	1 ordinary council meeting	1 ordinary council meeting	1 ordinary council meeting	1 ordinary council meeting
5	MTID 2/CORP/25/26 (IDP/TL)			Hold ExCo Meetings	Number of ordinary ExCo meetings held	12 ordinary ExCo meetings held by 30 June 2026		Signed off minutes and attendance registers	N/A	3 ordinary ExCo meetings	3 ordinary ExCo meetings	3 ordinary ExCo meetings	3 ordinary ExCo meetings

**Organogram and filling of vacant posts**

6	MTID 8/CORP/25/26 (IDP/TL)	Improved administrative and human resources management practices	To create an appropriate organizational climate that will attract and ensure retention of staff	Review the Organogram	Reviewed organizational structure approved by council	Review organizational structure and table to council for approval by 30 June 2026		a) Signed Job descriptions b) Reviewed organogram c) Council resolution	N/A	N/A	Signed Job descriptions for new posts in the organisational structure	N/A	Table reviewed organizational structure to council for adoption
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**Performance Management and Reporting**




7	MTID 3/MM/25/26 (IDP/TL)	Improved administrative and human resources management practices	To manage and enhance the performance of the municipality	Compiling and submission of quarterly reports	Number of signed off Quarterly Top Layer SDBIP reports submitted to council within 30 days of the last day of each quarter.	4 quarterly progress report on Top Layer SDBIP submitted to council within 30 days of the last day of each quarter by 30 June 2026		a) Copy of signed off Top Layer SDBIP quarterly report b) Copy of council resolution	N/A	1 (Q4 report)	1 (Q1 report)	1 (Q2 report)	1 (Q3 report)
8	MTID 4/MM/25/26 (IDP/TL)			Approval of Annual Performance Report	Number of Annual Performance reports tabled to Council	1 Annual Performance Report tabled to council by 31 August 2025		a) Annual Performance Report b) Council resolution	N/A	Annual performance report tabled to council by 31 August 2025	N/A	N/A	N/A
9	MTID 5/MM/25/26 (IDP/TL)			Submission of Annual Performance Report to Auditor General	Number of Annual Performance reports submitted to Auditor General	1 Annual Performance Report submitted to Auditor General by 31 August 2025		Proof of submission to AG	N/A	Submit Annual performance report to AG by 31 August 2025	N/A	N/A	N/A
10	MTID 6/MM/25/26 (IDP/TL)			Approval of AR and Oversight Report by Council	Number of Final Annual reports (24/25) and oversight report submitted to council for adoption	(a) 1 Final Annual Report submitted to Council by 31 January 2026 (b) 1 Oversight report submitted to council by 31 March 2026		a) Annual Report and council resolution b) Oversight report and council resolution	N/A	N/A	N/A	(a) Table 2024/2025 AR to council (b) Table Oversight report to council	N/A

11	MTID 7/MM/25/26 (IDP/TL)		To maintain an organizational performance management system as a tool to monitor progress on service delivery	(a) Signing of section 54/56 annual performance agreements (b) Submission of section 54/56 performance agreements to Cogla (c) Section 54/56 managers quarterly performance reviews	a) Number of signed Section 54/56 Annual performance agreements b) Number of signed Section 54/56 Annual performance agreements submitted to Cogla c) Number of Sec 54/56 managers quarterly performance reviews conducted	a) 5 Signed Section 54/56 Annual performance agreements signed by 31 July 2025 (b) Submit 5 signed performance agreements to MEC by 14 August 2025 c) 3 Sec 54/56 performance reviews conducted by 30 June 2026		a) Signed Performance agreements b) Proof of submission to CoGTA MEC c) Reports and attendance registers	N/A	a) 5 Performance agreements signed by 31 July 2024 b) Submission of signed Performance agreements to CoGTA	Conduct performance assessments	Conduct 2024/2025 Mid-year performance assessments	a) Conduct Q3 performance assessments b) Conduct 2024/2025 Annual Performance Assessments
<b>Total Weighting</b>													
<b>KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION</b>													
<b>INTEGRATED DEVELOPMENT PLANNING</b>													
12	GGPP 1/MM/25/26 (IDP/TL)	Single Window of Coordination	To develop a credible IDP in terms of short medium-term guide for development and service delivery	(a) Review and adopt the IDP (b) Compile and approve IDP/Budget Process Plan (c) Holding of consultative engagements in respect of IDP	(a) Number of credible Integrated Development Plan (IDP) adopted by council in terms of the Municipal Systems Act (b) Number of IDP consultation meetings conducted (c) Number of IDP/Budget Process plan	(a) 1 IDP/Budget Process plan by 31 August 2025 (b) 4 IDP consultation meetings held by 31 December 2025 (c) 1 credible Integrated Development Plan (IDP) adopted by council in terms of the Municipal Systems Act by 31 May 2026		(a) IDP process plan and Council Resolution (b) Public Notice, Report and attendance registers (c) Council resolution for adoption of Draft and Final IDP	R550 000,00	Development and adoption of IDP Process Plan by 31 Aug 2025	Conduct 4 IDP consultation sessions with Stakeholders (Roadshows)	Table 2026/2027 Draft IDP to Council	Table 2026/2027 Final IDP to Council for approval by 31 May 2026
<b>Internal Audit</b>													
13	GGPP 6/MM/25/26 (IDP/TL)			To resolve Internal Audit findings	Percentage of Internal Audit Findings resolved on quarterly basis	100% Resolution of Internal Audit findings due within the financial year by 30 June 2026		(a) Internal audit action plan (b) Executive summary report on achievements by Internal Audit Manager	N/A	100% Resolution of Internal Audit findings due within Quarter 4 24/25	100% Resolution of Internal Audit findings due within the Quarter 1 24/25	100% Resolution of Internal Audit findings due within the Quarter 2 25/26	100% Resolution of Internal Audit findings due within Quarter 3 25/26
14	GGPP 7/MM/25/26 (IDP/TL)	Improved administrative and human resources management practices	Ensure reliability and maintain independence of Internal Audit Activities	To resolve AG Findings	Percentage of Auditor General (AG) findings resolved within the financial year	100% resolution of Auditor General (AG) findings (2023/24) by 30 June 2026		a) AG findings contained on the AG action plan b) Quarterly report(Quarterly Register of Findings from Internal Audit with status of progress on implementation plans) c) Council resolution d) Executive summary report	N/A	N/A	N/A	a) Develop 24/25 AG action plan and table to council b) AG Action plan progress report	a) 100% resolution of 24/25 AG findings due within the quarter b) Status of implementation report of audit action plans
15	GGPP 8/MM/25/26 (IDP/TL)			Execution of Internal audit plan	Percentage of internal audits performed/executed against the approved Internal Audit plan	100% of Internal Audit plan audits performed/executed by 30 June 2026		a) Report on the status of internal audits performed	N/A	5 % of internal audits performed against the approved Internal Audit plan	30 % of internal audits performed against the approved Internal Audit plan	65 % of internal audits performed against the approved Internal Audit plan	100 % of internal audits performed against the approved Internal Audit plan
<b>Declarations, legal and policies</b>													
16	GGPP 3/CORP/25/26 (IDP/TL)			Declaration of financial interest by councillors	Percentage of Councillors who have declared their financial interests	100% of Councillors have declared their financial interest by 30 June 2025		a) Signed declaration of interest forms	N/A	100% of Councillors have declared their financial interest by 30 September 2024	N/A	N/A	N/A
17	GGPP 4/CORP/25/26 (IDP/TL)			Review of HR and ICT policies	Number of HR and ICT policies reviewed and adopted	Review 4 Council HR Policies and 18 ICT Policies by 30 June 2025		a) List of policies reviewed b) Council resolutions	R600 000	N/A	N/A	Review of 2 HR Policies (Education Training & Development Policy and Employment Practice Policy)	a) Review of 3 HR Policies (Termination Policy, Placement Policy, and Probation Policy) b) Review 18 ICT Policies
18	GGPP 5/CORP/25/26 (IDP/TL)	Improved administrative and human resources management practices	To ensure effective and efficient administration complying with its Legal Mandates	Review of strategies, frameworks and plans	Number of HR Strategies, Frameworks and HR plans reviewed and adopted	a) 3 Strategies reviewed and adopted (Retention Strategy, HR Strategy and ICT Strategy) by 30 June 2026 b) 1 HR plan reviewed and adopted (Human Resource Training Plan) by 30 June 2026 c) 1 Framework reviewed and adopted (IT Governance Framework) by 30 June 2026		a) List of reviewed Strategies/framework/plans b) Council resolution	N/A	N/A	N/A	N/A	a) Review 3 strategies (Retention strategy, ICT Strategy, Human Resource strategy) b) Review Human Resource Training plan c) Review IT Governance Framework
19	GGPP 4/CS/24/25 (IDP/TL)		To enhance municipality's waste management capacity	(a) Review integrated waste management plan (b) Review waste management By-laws	Number of Reviewed and Council approved waste management Policies/plans/by-laws	2 Waste Management Policies/plans/by-laws reviewed by 30 June 2026 a) Reviewed integrated Waste Management plan and policy by 30 June 2026 b) Reviewed waste management by laws by 30 June 2026		a) Waste management by laws b) Integrated waste management plan c) Council resolution	N/A	N/A	N/A	Table draft reviewed integrated waste management plan, policy and Waste management by laws to Council	Table Final integrated waste management plan, policy and Waste management by laws to Council
20	GGPP 5/CS/25/26 (IDP/TL)		Ensure effective and efficient administration complying with its legal mandate	Review of indigent policy	Number of Reviewed and Council approved Indigent policies	1 Reviewed Indigent policy by 30 June 2026		Reviewed Indigent Policy and Council resolution	N/A	N/A	N/A	Table draft Indigent policy to council	Table final Indigent policy to council

21	GGPP 12/MM/25/26 (IDP/TL)			Mitigating risks identified in the risk register	Percentage completion of Action Plans relevant to the top 10 organisational risks	100% completion of Action Plans relevant to the top 10 organisational risks by 30 June 2025		a.) Updated top 10 organisational risk register and Action Plan b.) Sign-off document as proof of endorsement by MM c.) Executive summary report on achievements by Risk Manager	N/A	% completion of Action Plans	% completion of Action Plans	100% completion of Action Plans (Q2)	100% completion of Action Plans (Q3)
22	GGPP 13/MM/25/26 (IDP/TL)	Single window of co-ordination	To bring the organization to an enabled risk maturity level	Conduct risk assessments	Number of Risk assessments conducted	1 Risk assessment conducted by 30 June 2025		a) Risk register (OFMM) b) Attendance Register	N/A	N/A	N/A	N/A	1 risk management assessment conducted
23	GGPP 14/MM/25/26 (IDP/TL)			(a) Review Business Continuity Plan (BCP) (b) Compile reports on the implementation of the Business Continuity Plan (BCP)	a) Number of Business Continuity Plans reviewed b) Number of reports on implementation of Business Continuity Plan (BCP)	a) 1 BCP reviewed by 30 June 2026 b) 4 Reports on the implementation of Business Continuity Plan (BCP) by 30 June 2026		a) Reviewed Business Continuity Plan b) Council resolution adopting BCP c) Report on implementation of BCP	N/A	1 report on implementation of BCP	1 report on implementation of BCP	1 report on implementation of BCP	Review and adoption of the BCP
<b>Total Weighting</b>													
<b>KPA: CROSS CUTTING INTERVENTIONS</b>													
<b>Spatial Development</b>													
24	CCI 2/PLID/25/26 (IDP/TL)	Single window of coordination	To promote development of efficient and sustainable settlement pattern	Review of SPLUMA compliant SDF	Reviewed and council approved SPLUMA compliant SDF for 2026/2027	Review and table to council SPLUMA compliant SDF for 2026/2027 by 30 June 2026		a) IDP/SDF/Budget Process Plan b) Progress Report on SPLUMA compliant SDF to PLID and Portfolio Resolution/Recommendation c) Draft SDF and Council Resolution d) Adopted final SDF for 2026/2027 together with IDP and Council resolution	R200 000	IDP/SDF/Budget Process Plan	Tabling of Progress Report on SPLUMA compliant SDF to PLID Portfolio Committee	Submission of draft SDF 2025/2026 together with draft IDP to Council for adoption	1 Council Adopted final SDF for 2025/2026 together with IDP
<b>Total Weighting</b>													
<b>KPA: BASIC SERVICE DELIVERY</b>													
<b>Waste collection</b>													
25	BSDID 1/CS/25/26 (IDP/TL)	Improve access to basic service delivery	Provision/Subsidization of basic services to the community in a sustainable manner	Collection of waste from Areas benefiting from free basic waste disposal services	Number of areas benefiting from free basic waste collection services at least once a week	39 areas benefiting from free basic waste collection services at least once a week by 30 June 2026		a) list of areas b) Daily collection schedule / register	N/A	39 areas benefiting from free basic waste collection services at least once a week	39 areas benefiting from free basic waste collection services at least once a week	39 areas benefiting from free basic waste collection services at least once a week	39 areas benefiting from free basic waste collection services at least once a week
<b>Indigent Register and support</b>													
26	BSDID 3/CS/25/26 (IDP/TL)	Improve access to basic service delivery	Provision/Subsidization of basic services to the community in a sustainable manner	Update Indigent Register	Number of Updated and Council approved Indigent Register	1 Updated and Council approved Indigent Register by 30 June 2026		Updated indigent register and Council Resolution	N/A	N/A	N/A	Tabled draft indigent register to Council	Table final Indigent register to council
<b>Traffic</b>													
27	BSDID 4/CS/25/26 (IDP/TL)	Improve access to basic service delivery	Provision of efficient and effective security services and promotion of road safety operations	Execution of law enforcement operations	Number of Vehicles Stopped and Checked	24000 Vehicles Stopped and Checked by 30 June 2026		Daily/Monthly crime returns	N/A	6 000 Vehicles Stopped and Checked	6 000 Vehicles Stopped and Checked	6 000 Vehicles Stopped and Checked	6 000 Vehicles Stopped and Checked
28	BSDID 5/CS/25/26 (IDP/TL)				Number of vehicles screened for speed	10500 vehicles screened for speed by 30 June 2026		Daily/Monthly crime returns	N/A	2 625 Vehicles screened for speed	2 625 Vehicles screened for speed	2 625 Vehicles screened for speed	2 625 Vehicles screened for speed
29	BSDID 6/CS/25/26 (IDP/TL)				Number of Multi-Disciplinary Roadblocks	31 Multi-Disciplinary Roadblocks by 30 June 2026		Reports and Attendance registers	N/A	7 Multi-Disciplinary Roadblocks	10 Multi-Disciplinary Roadblocks	7 Multi-Disciplinary Roadblocks	7 Multi-Disciplinary Roadblocks
30	BSDID 7/CS/25/26 (IDP/TL)				Number of Direct Charges issued for Drunken driven	24 Direct Charges issued for Drunken driven by 30 June 2026		Direct Charge forms	N/A	6 Direct Charges issued for Drunken driven	6 Direct Charges issued for Drunken driven	6 Direct Charges issued for Drunken driven	6 Direct Charges issued for Drunken driven
31	BSDID 8/CS/25/26 (IDP/TL)				Number of Routine road side roadblocks conducted	800 Routine road side roadblocks conducted by 30 June 2026		Daily/Monthly crime returns	N/A	200 Routine road side roadblocks conducted	200 Routine road side roadblocks conducted	200 Routine road side roadblocks conducted	200 Routine road side roadblocks conducted
32	BSDID 9/CS/25/26 (IDP/TL)				Number of Speed operations conducted	400 Speed operations conducted by 30 June 2026		Daily/Monthly crime returns	N/A	100 Speed operations conducted	100 Speed operations conducted	100 Speed operations conducted	100 Speed operations conducted
33	BSDID 10/CS/25/26 (IDP/TL)	Number of road safety awareness campaign conducted	24 road safety awareness campaigns conducted by 30 June 2026		Reports and Attendance registers	N/A	6 road safety awareness campaigns conducted	6 road safety awareness campaign	6 road safety awareness campaign	6 road safety awareness campaign			
<b>Traffic</b>													
34	BSDID 11/CS/25/26 (IDP/TL)				Number of Learners Driver's Licences booked	2000 Learners Driver's Licences booked by 30 June 2026		System generated report (License-pro report)	N/A	500 Learners Drivers Licences booked	500 Learners Drivers Licences booked	500 Learners Drivers Licences booked	500 Learners Drivers Licences booked

35	BSDID 12/CS/25/26 (IDP/TL)	Improve access to basic service delivery	Provision of efficient and effective vehicle licencing services and promotion of road safety	Conduct motor vehicle, driver licencing and registration operations	Number of Applicants tested for driving licenses	2500 Applicants tested for driving licenses by 30 June 2026	System generated report (e-natis report)	N/A	625 Applicants tested for driving licenses	625 Applicants tested for driving licenses	625 Applicants tested for driving licenses	625 Applicants tested for driving licenses
36	BSDID 13/CS/25/26 (IDP/TL)				Number of Temporary Driving Licenses issued	1 200 Temporary Driving Licenses issued by 30 June 2026	System generated report (eNatis report)	N/A	300 Temporary driving licences issued	300 Temporary driving licences issued	300 Temporary driving licences issued	300 Temporary driving licences issued
37	BSDID 14/CS/25/26 (IDP/TL)				Number of PrDP issued	850 PrDP issued by 30 June 2026	System generated report (eNatis report)	N/A	213 PrDP issued	213 PrDP issued	213 PrDP issued	213 PrDP issued
38	BSDID 15/CS/25/26 (IDP/TL)				Number of vehicle licenses renewed	3000 vehicle licenses renewed by 30 June 2026	System generated report (eNatis report)	N/A	750 Vehicle licenses renewed	750 Vehicle licenses renewed	750 Vehicle licenses renewed	750 Vehicle licenses renewed
39	BSDID 16/CS/25/26 (IDP/TL)				Number of Drivers Licenses renewed	1800 Drivers Licenses renewed by 30 June 2026	System generated report (eNatis report)	N/A	450 Drivers licences renewed	450 Drivers licences renewed	450 Drivers licences renewed	450 Drivers licences renewed
<b>Library Services</b>												
40	BSDID 17/CS/25/26 (IDP/TL)	Improved Access to Basic Services	To enhance skills development and life-long learning	Conduct library outreach programs	Number of Books circulated	18000 books circulated by 30 June 2026	System Generated Report	N/A	4 500 books circulated	4 500 books circulated	4 500 books circulated	4 500 books circulated
41	BSDID 18/CS/25/26 (IDP/TL)				Number of library services promotion conducted	4 promotions conducted by 30 June 2026	Reports and Attendance Registers	N/A	1 promotion conducted	1 promotion conducted	1 promotion conducted	1 promotion conducted
42	BSDID 19/CS/25/26 (IDP/TL)				Number of Library Users with access to internet	3 500 people access internet by 30 June 2026	Daily signed register	N/A	875 people with access internet	875 people with access internet	875 people with access internet	875 people with access internet
43	BSDID 20/CS/25/26 (IDP/TL)				Number of book exchange	4 Book exchange by 30 June 2026	Report, List of books exchanged	N/A	1 Book exchange	1 Book exchange	1 Book exchange	1 Book exchange
44	BSDID 21/CS/25/26 (IDP/TL)				Number of People trained on basic computer skills	400 people trained on basic computer by 30 June 2026	Daily signed register	N/A	100 people trained on basic computer	100 people trained on basic computer	100 people trained on basic computer	100 people trained on basic computer
<b>Electrification</b>												
45	BSDID 2/PLID/25/26 (IDP/TL)	Improved Access to Basic Services	To facilitate the provision of reliable source of energy to uMhlabyalingana municipality	Electrification of households (Oqondweni Phase 3 electrification)	Number of households electrified	200 households electrified by 30 June 2026 (Oqondweni Phase 3)	a)Progress reports b) PCS File (55 connections list) c) Close out Report	R5 700 000,00	a)Advertising and appointment of contractor and site establishment	30% of project progress completed.	60% of project progress completed.	100% of project progress completed.
46	BSDID 4/PLID/25/26 (IDP/TL)			Electrification of households (Ndlondweni Mqhiyama Phase 2)	Number of households electrified	100 households electrified by 30 June 2026 (Ndlondweni Mqhiyama Phase 2)	a)Progress reports b)PCS File (28 connections list) c) Close out Report	R2 850 000,00	a)Advertising and appointment of contractor and site establishment	30% of project progress completed.	60% of project progress completed.	100% of project progress completed.
47	BSDID 5/PLID/25/26 (IDP/TL)			Electrification of households (Mazambane Phase 2)	Number of households electrified	200 households electrified by 30 June 2026 (Mazambane Phase 2)	a)Progress reports b)PCS File (133 connections list) c) Close out Report	R5 700 000,00	a)Advertising and appointment of contractor and site establishment	30% of project progress completed.	60% of project progress completed.	100% of project progress completed.
<b>Roads</b>												
48	BSDID 6/PLID/25/26 (IDP/TL)	Improved Access to Basic Services	To provide access and facilitate vehicular movement in uMhlabyalingana	Conuction of gravel road (Manzibomvu KwaZungu gravel road)	Number of Kilometres of gravel constructed	1,1Km of Manzibomvu KwaZungu gravel road completed by 30 June 2026	a) Progress reports b) Engineer's completion certificate	R3 231 811,00	100% of project progress completed.	N/A	N/A	N/A
49	BSDID 7/PLID/25/26 (IDP/TL)			Construction of gravel road (Kwashodi-Mahlakwe gravel road)		2,8Km of Kwashodi-Mahlakwe gravel road completed by 30 June 2026	a) Progress reports b) Engineer's completion certificate	R9 740 326,00	100% of project progress completed.	N/A	N/A	N/A
50	BSDID 8/PLID/25/26 (IDP/TL)			Construction of gravel road (Inkosi Justice-Njinji Access Road)		5,2Km of Inkosi Justice-Njinji Access road constructed by 30 June 2026	a) Appointment letter b) Progress reports c) Engineer's completion certificate	R14 553 086,00	100% of project progress completed.	30% of project progress completed.	60% of project progress completed.	100% of project progress completed.
51	BSDID 9/PLID/25/26 (IDP/TL)			Construction of tarred road (Mbubeni-Majola gravel phase 2 constructed by 30 June 2026)		4,1Km of Mbubeni-Majola gravel phase 2 constructed by 30 June 2026	a) Progress reports b) Engineer's completion certificate	R10 929 042,00	a)Advertising and Appointment of contractor b) Site establishment.	30% of project progress completed.	60% of project progress completed.	100% of project progress completed.

<b>Sports Field</b>													
52	BSDID 3/PLID/25/26 (IDP/TL)	Improved Access to Basic Services	To provide and improve access to community/public facilities to minimum standards	Refurbish Manguzi sport field	Percentage of Refurbished sports field (Phase 2)	100 % Refurbishment of (Phase 2) Manguzi Sport field 30 June 2026		a. Appointment letter b. Progress reports c. Completion Certificate	R4 500 000,00	Advertising and Appointment of Contractor	30% of project progress completed.	60% of project progress completed.	100% of project progress completed.
<b>Total Weighting</b>													
<b>KPA: LOCAL ECONOMIC DEVELOPMENT</b>													
53	LED 5/PLID/25/26 (IDP/TL)	Single window of coordination	To implement and coordinate expanded public works program and community works program in a manner that enhances skills development and optimizes decent employment	Creation/maintenance of jobs through EPWP	Number of Jobs created/maintained through EPWP	100 Jobs created/maintained through EPWP by 30 June 2026		EPWP Employees data	R5 934 338,00	100 Jobs created/maintained through EPWP	100 Jobs maintained through EPWP	100 Jobs maintained through EPWP	100 Jobs maintained through EPWP
54	LED 6/PLID/25/26 (IDP/TL)			Creation/maintenance of jobs through CWP	Number of Jobs created/maintained through CWP	1500 Jobs created/maintained through CWP by 30 June 2026		CWP Employees data	N/A	1500 Jobs created/maintained through CWP	1500 Jobs maintained through CWP	1500 Jobs maintained through CWP	1500 Jobs maintained through CWP
<b>Total Weighting</b>													
<b>KPA: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT</b>													
<b>Budget Approval, Adjustment budget, Mid-year review, Expenditure</b>													
55	MFVM 1/FS/25/26 (IDP/TL)	To improve Municipal Finance and Administrative Capability	Compliance with financial legislation and policies	Approval of annual budget	Approved 2026/2027 budget by Council in terms of Sec.24 (1) of the MFMA	Table 2026/2027 budget to Council for approval by 31 May 2026 in terms of Sec.24 (1) of the MFMA		a) 2026/2027 IDP/Budget Process plan b) 2026/27 Draft and Final budget c) Council resolutions	N/A	Table 2026/2027 IDP/Budget Process plan to council by 31 Aug 2025	N/A	Table 2026/2027 Draft budget to Council for approval by 31 March 2026	Table 2026/2027 Final budget to Council for approval by 31 May 2026
56	MFVM 2/FS/25/26 (IDP/TL)			Conduct mid-year financial and performance review	Approved 2025/2026 Mid-Year Financial Review conducted in terms of S.72 of the MFMA	Table 2025/2026 Mid-Year Financial Review conducted in terms of S.72 of the MFMA to council by 25 Jan 2026		a) 2025/2026 mid-year financial review report b) Council resolution	N/A	N/A	N/A	Table 2025/2026 Mid-Year Financial Review to council by 28 Feb 2026	N/A
57	MFVM 3/FS/25/26 (IDP/TL)			Approval of adjustment budget	Approved Adjustment budget in terms of Section 28 of the MFMA	Table 2025/2026 Adjustment budget in terms of Section 28 of the MFMA to council for approval by 28 February 2026		a) 2025/2026 Adjustment Budget b) Council resolution	N/A	N/A	N/A	Tabling of 25/26 Adjustment budget to council	N/A
58	MFVM 4/FS/25/26 (IDP/TL)			Compile reports on Unauthorized, irregular fruitless and wasteful expenditure	Number of Unauthorized, irregular or fruitless and wasteful expenditure Reports tabled to council	4 Unauthorized, Irregular or fruitless and wasteful expenditure Reports tabled to council by 30 June 2026		A) Unauthorized, Irregular or fruitless and wasteful expenditure Reports b) Council resolution	N/A	1 (Q4 UIFW)	1 (Q1 UIFW)	1 (Q2 UIFW)	1 (Q3 UIFW)
59	MFVM 6/FS/25/26 (IDP/TL)			Compile and submit to council MFMA section 52 reports	Number of quarterly financial reports submitted to council within 30 days of the end of each quarter in terms of S.52 of the MFMA.	4 quarterly financial reports submitted to council within 30 days of the end of each quarter in terms of S.52 of the MFMA by 30 June 2026		a) Sec 52 Quarterly report b) Council resolution	N/A	Sec 52 Financial Report (Q4)	Sec 52 Financial Report (Q1)	Sec 52 Financial Report (Q2)	Sec 52 Financial Report (Q3)
60	MFVM 7/FS/25/26 (IDP/TL)			Submission of AFS to Auditor General	2024/2025 approved Annual Financial Statements submitted to Auditor General	Compile and submit approved 2023/2024 Annual Financial Statements to Auditor General by 31 August 2024		a) Annual Financial Statements b) Council resolution c) Proof of submission/Acknowledgement of receipt	N/A	Table 2024/2025 AFS to council and submit to AG by 31 Aug 2025	N/A	N/A	N/A
61	MFVM 10/FS/25/26 (IDP/TL)			Expenditure of allocated infrastructure budget	Percentage Capital Infrastructure expenditure of approved projects	100% capital Infrastructure expenditure on approved projects by 30 June 2026		Spending report per quarter	R42 926 000,00	20% expenditure	50% expenditure	75% expenditure	100% expenditure
62	MFVM 2/CORP/25/26 (IDP/TL)			Expenditure of allocated budget on implementing WSP	% of municipality's budget spent on implementing Workplace Skills Plan	1% of the Municipality's Budget spent on implementing the Workplace Skills Plan up to 30 June 2026		a) Copy of report	N/A	0,5% of municipality's budget spent on implementing WSP	0,25% of municipality's budget spent on implementing WSP	0,50% of municipality's budget spent on implementing WSP	1% of municipality's budget spent on implementing WSP
63	MFVM 14/FS/25/26 (IDP/TL)	To ensure the efficient, transparent and cost effective acquisition of goods, services for an organisation	Compiling and submission procurement plan to financed department	2026/2027 Procurement Plan submitted to Provincial Treasury	Submission of 2026/2027 Procurement Plan to Provincial Treasury by 30 June 2026	a) 2026/2027 Procurement plan b) Proof of submission	N/A	N/A	N/A	N/A	Submission of 2026/2027 Procurement Plan to Provincial Treasury		
<b>Financial ratios</b>													

64	MFVM 22/FS/25/26 (IDP/TL)			Calculation of ratio quarterly	Ratio of months Cash/Cost coverage ratio	3 months cost coverage ratio per quarter up to 30 June 2026		a) Report on Financial Performance Ratio	N/A	3 months cost coverage ratio	3 months cost coverage ratio	3 months cost coverage ratio	3 months cost coverage ratio
65	MFVM 23/FS/25/26 (IDP/TL)			Calculation of ratio quarterly	Current ratio (current assets/current liabilities)	2,1 a quarter up 30 June 2026		a) Report on Financial Performance Ratio	N/A	2,1	2,1	2,1	2,1
66	MFVM 24/FS/25/26 (IDP/TL)	To improve Municipal Finance and Administrative Capability	To measure municipality's operational efficiency, liquidity and stability	Calculation of ratio quarterly	Capital Expenditure Budget Implementation ratio	95% by 30 June 2026		a) Report on Financial Performance Ratio	N/A	N/A	N/A	N/A	95% expenditure
67	MFVM 25/FS/25/26 (IDP/TL)			Calculation of annually	Percentage of budget for repairs and maintenance as a % of Property, Plants and Equipment and Investment Property (Carrying Value)	8% by 30 June 2025		a) Report on Financial Performance Ratio	N/A	N/A	N/A	N/A	8%
68	MFVM 26/FS/25/26 (IDP/TL)			Calculation of annually	Debt written off as % of provision for debt impairment	3% by 30 June 2026		a) Report on Financial Performance Ratio	N/A	N/A	N/A	N/A	3% of debt impairment raised.
<b>Revenue Collection</b>													
69	MFVM 12/FS/25/26 (IDP/TL)	To improve Municipal Finance and Administrative Capability	To improve revenue and all possible revenue streams applicable to KZN271	Collection of billed revenue	Percentage of collection Rate	95% Revenue collection rate as a percentage of billed amount per quarter up to 30 June 2026		Proof of revenue collected	N/A	95%	95%	95%	95%
<b>Total Weighting</b>													
Signed off by: Municipal Manager 													
Date: 													
Signed by the Mayor 													
Date:													