MOSES KOTANE
LOCAL MUNICIPALITY

2025–2026 REVISED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

Building a Sustainable, Inclusive and Prosperous Moses Kotane

COMMUNITY FOCUSED

SUSTAINABLE DEVELOPMENT

EFFECTIVE GOVERNANCE

PARTNERSHIPS FOR GROWTH

Re Direla Setšhaba – Together for a Better Future

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1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) of the Moses Kotane Local Municipality outlines the municipality's commitment to achieving specific service delivery and budget expenditure targets. This document details how the municipality will implement the objectives set forth in the Integrated Development Plan (IDP) and the approved 2025-2026 Budget Adjustment, using quarterly service delivery performance as a guide to monitor both expenditure and progress toward meeting service delivery goals.

2. LEGISLATIVE FRAMEWORKS

In line with MFMA Circular 129 , Municipalities adjust KPIs during the financial year, generally following adjustments budgets under Section 28 of the MFMA. While these KPI adjustments may be necessary to respond to unforeseen circumstances, underperformance of revenue or policy changes, some municipalities use this process to manipulate original KPIs to avoid accountability for underperformance. This practice undermines transparency, as original KPIs are excluded from Section 52(d) reports or Annual Performance Reports (APRs), compromising the municipal council’s role to exercise oversight, and limiting stakeholders' ability to assess actual performance against initial KPIs and targets.

Adjustments to KPIs are driven by either external or internal factors. External factors include but are not limited to, significant changes in external circumstances, unforeseeable or unavoidable expenditure referred to in Sections 28(2)(c) and 29, national policy developments or changes to nationally prescribed indicators. Internal factors include, adjustments budgets as contemplated in Section 28(2) (a, b, d, e, and f), wording errors and poorly defined KPIs.

Section 1 of the MFMA defines 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 municipal services and its annual budget, and which must indicate-

(a) projections for each month of-

- *(i) revenue to be collected, by source; and*
- *(ii) operational and capital expenditure, by vote;*

(b) service delivery targets and performance indicators for each quarter; and

(c) any other matters that may be prescribed,

The development, implementation and monitoring of a Service Delivery and Budget Implementation Plan (SDBIP) is required by the Municipal Finance Management Act No.56 of 2003 (MFMA). In terms of MFMA Circular 13, the SDBIP gives effect to the Integrated Development Plan (IDP) and Budget of the municipality and its implementation will be possible if the IDP and Budget are fully aligned, such has been an endeavour when compilating this plan.

The SDBIP provides the basis for measuring performance in service delivery against quarterly targets and implementing the budget based on monthly projections. Circular 13 further suggests that "the SDBIP provides the vital link between the Mayor, Council (Legislature) and the Administration. It further facilitates the process of holding management accountable for its performance.

MFMA Circular Number 129: Municipal Budget circular for 2025/ 26 MTREF. Argues that high volume of indicators in the top layer SDBIP can dilute focus and make monitoring cumbersome. In this 2025/2026 SDBIP most KPI were consolidated and some compliance and operational indicators transferred to the departmental SDBIPs and performance agreement.

3. ALIGNMENT OF KPAS, STRATEGIC OBJECTIVES AND STRATEGIC GOALS

No	KPA	Strategic Objective	Strategic Goals
1	Basic Service Delivery and Infrastructure Development Municipal Priority • Water and Sanitation • Roads and Storm Water • Sports and Recreation • Solid Waste and Environment	To develop and maintain infrastructure to provide basic services (Infrastructure & Technical Services)	Reliable and Sustainable Basic Service Delivery
		To develop and improve community infrastructure facilities (Community Services)	Provision of Quality and Sustainable Community Services
2	Local Economic Development	To create and enabling environment for social development and economic growth	A Conducive Environment for Sustainable Economic Growth
3	Municipal Financial Viability	Ensure that revenue and	Sound Financial Management and

No	KPA	Strategic Objective	Strategic Goals
		expenditure of the municipality is in accordance with legislative prescripts governing finance in the municipality, by maximizing revenue collections, optimizing expenditure and monitoring cashflow	Effective Administration
4	Municipal Transformation and Organizational Development	To promote Accountability, Efficiency and Professionalism within the Organization	Aligned Organisational Structure with Municipal Regulations and Skilled Workforce
5	Spatial Rationale – Development Planning	To establish economically, socially and environmentally integrated sustainable land use and human settlements	Well-planned and Integrated Developments
6	Good Governance and Public Participation	To ensure ethical and transparent governance that is responsive to community needs and encourage Public Participation	Ethical and Accountable Institution (Intergovernmental Relations)

4. ADJUSTMENT BUDGET - MONTHLY REVENUE AND EXPENDITURE

NW375 Moses Kotane - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 30/06/2026

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		183 700	22 412	23 317	22 421	22 678	200 536	22 659	12 465	23 794	(8 595)	21 674	78 345	625 407	690 902	706 965
Executive and council		22 993	–	338	–	699	176	138	–	177	74	–	292	24 888	77 130	77 077
Finance and administration		160 707	22 412	22 979	22 421	21 979	200 360	22 520	12 465	23 617	(8 669)	21 674	78 053	600 519	613 772	629 888
Internal audit													–	–	–	–
Community and public safety		33	57	103	63	2 895	627	65	3 764	360	2 976	1 685	4 273	16 902	23 972	30 753
Community and social services		4	5	52	5	199	100	20	3	44	29	2	1 182	1 645	1 266	1 267
Sport and recreation		0	3	1	1	2 659	485	3	3	1	2 916	1 640	2 318	10 030	17 200	23 750
Public safety		29	49	49	57	37	42	43	3 759	314	31	43	773	5 227	5 507	5 735
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		2	22	9 010	44	8 785	24 568	2 077	8 954	3 075	22 286	13 063	34 842	126 729	134 415	109 448
Planning and development		2	22	1 445	44	–	846	842	2	922	568	19	15 729	20 441	8 635	8 398
Road transport		–	–	7 565	–	8 785	23 722	1 235	8 952	2 154	21 718	13 044	19 113	106 288	125 780	101 050
Environmental protection													–	–	–	–
Trading services		109 009	14 838	51 964	(6 229)	32 025	59 595	19 131	(41 215)	169 921	76 394	17 148	53 943	556 523	525 996	581 436
Energy sources		–	–	423	–	–	–	–	1 056	2	1 232	–	0	2 713	2 000	2 674
Water management		12 900	13 254	50 634	(7 759)	30 410	31 881	17 604	(43 775)	168 433	73 191	15 696	51 329	413 799	379 577	430 968
Waste water management		390	409	(258)	387	472	26 570	383	365	343	827	306	1 163	31 358	32 480	33 249
Waste management		95 719	1 175	1 166	1 143	1 144	1 144	1 144	1 139	1 142	1 144	1 146	1 450	108 653	111 940	114 545
Other													–	–	–	–
Total Revenue - Functional		292 746	37 329	84 395	16 299	66 384	285 325	43 932	(16 032)	197 150	93 061	53 570	171 402	1 325 561	1 375 285	1 428 602
Expenditure - Functional																
Governance and administration		21 047	31 739	25 895	25 273	23 085	67 171	(6 337)	65 682	27 257	56 817	14 530	101 356	453 518	413 035	418 880
Executive and council		6 084	12 112	9 435	7 848	8 294	9 491	11 386	7 232	6 655	11 101	3 716	14 755	108 109	99 805	101 056
Finance and administration		14 443	18 759	15 940	16 586	14 217	57 680	(18 826)	57 570	20 019	45 004	10 288	87 387	339 068	305 844	310 538
Internal audit		520	869	520	839	574	–	1 102	880	584	712	526	(785)	6 341	7 386	7 287
Community and public safety		7 748	9 227	11 728	10 905	7 805	14 312	12 087	7 210	14 124	14 481	6 641	35 378	151 647	124 297	131 072
Community and social services		1 513	2 523	3 659	2 682	2 767	2 765	4 464	1 886	2 493	3 984	1 943	13 099	43 779	33 729	35 619
Sport and recreation		2 519	2 579	6 689	4 240	3 767	2 987	5 524	4 141	5 025	3 916	3 835	12 172	57 394	44 038	48 029
Public safety		3 715	4 124	1 379	3 983	1 272	8 560	2 099	1 182	6 607	6 580	864	10 108	50 473	46 530	47 424
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		2 523	2 430	10 778	5 435	5 312	3 956	8 013	5 489	5 782	4 422	5 489	64 804	124 433	113 940	118 089
Planning and development		1 978	1 833	2 191	2 182	2 075	922	3 957	2 054	2 318	2 805	2 441	26 368	51 121	53 672	53 809
Road transport		546	597	8 587	3 253	3 237	3 033	4 057	3 435	3 464	1 618	3 048	38 437	73 312	60 268	64 279
Environmental protection													–	–	–	–
Trading services		15 451	20 177	34 905	12 098	59 136	102 127	(54 235)	128 103	26 294	13 415	29 148	343 594	730 212	654 689	680 887
Energy sources		4 213	3 106	4 722	5 431	4 371	4 457	3 348	3 764	4 951	3 596	4 777	17 220	63 956	62 213	64 537
Water management		6 909	13 160	26 854	1 982	49 689	84 075	(55 137)	112 222	16 320	26	22 400	292 448	570 947	490 757	510 868
Waste water management		1 285	1 107	1 533	1 489	1 598	2 242	1 138	3 010	1 310	1 257	1 278	17 258	34 506	33 846	35 238
Waste management		3 043	2 805	1 795	3 197	3 477	11 353	(3 585)	9 107	3 713	8 537	692	16 668	60 803	67 872	70 245
Other		304	271	271	271	326	–	602	271	301	271	271	358	3 516	3 316	3 490
Total Expenditure - Functional		47 073	63 844	83 577	53 983	95 663	187 566	(39 869)	206 754	73 758	89 406	56 079	545 491	1 463 326	1 309 276	1 352 418
Surplus/ (Deficit) 1.		245 672	(26 515)	818	(37 684)	(29 280)	97 759	83 802	(222 786)	123 392	3 655	(2 508)	(374 089)	(137 764)	66 009	76 184

5. ADJUSTMENY BUDGET – MONTLHY CAPITAL EXPENDITURE

NW375 Moses Kotane - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 30/06/2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		–	–	–	–	4	205	–	198	(28)	(7)	–	828	1 200	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		–	–	–	–	4	205	–	198	(28)	(7)	–	828	1 200	–	–
Internal audit													–	–	–	–
Community and public safety		–	–	–	2 309	–	422	–	–	–	2 534	1 421	4 315	11 000	15 200	16 750
Community and social services		–	–	–	2 309	–	422	–	–	–	2 534	1 421	3 345	10 030	15 200	14 750
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	500	500	–	2 000
Public safety		–	–	–	–	–	–	–	–	–	–	–	470	470	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		–	4 557	2 022	7 639	–	21 803	1 074	8 227	2 044	17 710	11 343	31 370	107 788	125 780	101 050
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		–	4 557	2 022	7 639	–	21 803	1 074	8 227	2 044	17 710	11 343	31 370	107 788	125 780	101 050
Environmental protection													–	–	–	–
Trading services		–	4 691	5 216	10 081	–	15 125	627	4 949	2 128	4 373	–	16 019	63 210	87 243	136 024
Energy sources		–	328	–	–	–	–	–	820	2	952	–	610	2 713	2 000	2 674
Water management		–	3 082	1 644	4 222	–	8 647	627	7 886	1 186	1 549	–	8 923	37 767	58 243	101 303
Waste water management		–	1 281	3 572	5 859	–	6 478	–	(3 757)	939	1 872	–	6 486	22 730	25 000	25 047
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	2 000	7 000
Other													–	–	–	–
Total Capital Expenditure - Functional		–	9 248	7 238	20 029	4	37 555	1 701	13 374	4 144	24 609	12 764	52 532	183 198	228 223	253 824

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

6. SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS FOR EACH QUARTER

Moses Kotane Local Municipality **2025-2026 Revised Service Delivery and Budget Implementation Plan**										
KPA 1: Basic Service Delivery and Infrastructure Development Strategic objective: To maintain Infrastructure, to provide basic services										
Project No	Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
				2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
MKW-123	KPI 1 - Percentage Construction of Tweelagte Water Supply (Phase 3)	10% of Tweelaagte Water supply (Phase III) Constructed	100% of Tweelagte Water Supply (Phase 3) constructed by June 2026	20% construction of Tweelagte water supply (Phase 3) constructed	50% of Tweelagte water supply constructed (Phase 3)	75% of Tweelagte water supply (Phase 3) completed	100% of Tweelagte water supply (Phase 3) constructed	R 7 000 000,00	R 490 371,00	Completion certificate
MKW-124	KPI 2 - Design of Tweelagte Water Supply Phase 4 (New Stands)	New	Design of Tweelagte Water Supply Phase 4 (New Stands) completed by June 2026	N/A	N/A	N/A	Design of Tweelagte Water Supply Phase 4 (new stands) completed	R 0,00	R680 000.00	Detailed design report
MKW-127	KPI 3 - Percentage Construction of Segakwaneng Water Supply	94.30% of Segakwaneng Water Supply Constructed	100% of Segakwaneng Water Supply constructed by June 2026`	N/A	N/A	N/A	100% construction of Segakwaneng water supply completed	R 0,00	R 979 015,31	Completion certificate
MKW - 130	KPI 4 - Design of Sandfontein Rural Water Supply Phase 2 (Boikhutso Ext) completed	Design of Sandfontein Rural Water Supply Phase 2 (Boikhutso Ext) completed	Design of Sandfontein Rural Water Supply Phase 2 (Boikhutso Ext) completed by June 2026	N/A	N/A	N/A	Design of Sandfontein rural water supply phase 2 (Boikhutso Ext) completed	R20,000,000.00 (Awaiting Approval)	R 1 575 960,00	Detailed design report
MKW-133	KPI 5 - Percentage Replacement of Mogwase Asbestos Pipes Phase 1	91% of Mogwase Asbestos Pipes replaced	100% of Mogwase Asbestos Pipes Phase 1 replaced by March 2026	N/A	N/A	100% replacement of Mogwase asbestos pipes phase 1 completed	N/A	R20,000,000.00	R 2 842 490,00	Completion certificate

Moses Kotane Local Municipality 2025-2026 Revised Service Delivery and Budget Implementation Plan										
KPA 1: Basic Service Delivery and Infrastructure Development Strategic objective:To maintain Infrastructure, to provide basic services										
Project No	Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
				2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
MKW-134	KPI 6 - Appointment of Service Provider for Mogwase Replacement of Asbestos Pipe (Phase 2)	New	Service Provider for Mogwase Replacement of Asbestos Pipe (Phase 2) appointed by June 2026	N/A	N/A	N/A	Service Provider for Mogwase replacement of asbestos pipe (Phase 2) appointed	R 0,00	R2 040 017.00	Appointment Letter
MKW-135	KPI 7 - Percentage Construction of Mabeskraal to Uitkyk Bulk Water Pipeline Phase 1	95% of Mabeskraal to Uitkyk Bulk Water Pipeline (Phase 1) constructed	100% of Mabeskraal to Uitkyk Bulk Water Pipeline Phase 1 constructed by June 2026	N/A	N/A	N/A	100% of Mabeskraal to Uitkyk bulk water pipeline phase 1 constructed	R 0,00	R 5 711 470,00	Completion certificate
MKW-136	KPI 8 - Percentage Construction of Mabeskraal to Uitkyk Bulk Water Pipeline Phase 2	10% of Mabeskraal To Uitkyk Bulk Water Pipeline (phase 2) constructed	100% of Mabeskraal to Uitkyk Bulk Water Pipeline Phase 2 constructed by June 2026	30% of Mabeskraal to Uitkyk bulk water pipeline phase 2 constructed	60% of Mabeskraal to Uitkyk Bulk water pipeline phase 2 constructed	N/A	100% of Mabeskraal to Uitkyk Bulk water pipeline phase 2 constructed	R5,000,000.00	R 10 114 362.00	Completion certificate
MKW-148	KPI 9 - Percentage Construction of David Katnagel Water Supply	10% of David Katnagel Water Supply constructed	100% of David Katnagel Water Supply constructed by June 2026	30% construction of David Katnagel water supply completed	60% construction of David Katnagel water supply completed	N/A	100% construction of David Katnagel water supply completed	R6,000,000.00	R 12 598 375.00	Completion certificate

Moses Kotane Local Municipality 2025-2026 Revised Service Delivery and Budget Implementation Plan										
KPA 1: Basic Service Delivery and Infrastructure Development Strategic objective: To maintain Infrastructure, to provide basic services										
Project No	Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
				2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
	KPI 10 - Percentage of Households provided with access to water (Mogwase and Madikwe)	95% of Households with access to water (Mogwase & Madikwe)	90% of Households provided with access to water (Mogwase and Madikwe) by June 2026	90% of households provided with access to water (Mogwase and Madikwe)	90% of households provided with access to water (Mogwase and Madikwe)	90% of households provided with access to water (Mogwase and Madikwe)	90% of households provided with access to water (Mogwase and Madikwe)	Operational	Operational	Valuation roll and Billing Report
	KPI 11- Number of Villages provided with access to water	107 Villages with access to water	107 Villages provided with access to water by June 2026	107 Villages provided with access to water	107 Villages provided with access to water	107 Villages provided with access to water	107 Villages provided with access to water	Operational	Operational	Signed water report and confirmation of services by ward councilors or ward committee members
	KPI 12- Percentage of water quality standard compliant with SANS 241	95% of water quality standard compliant with SANS 241	95% of water quality standard compliant with SANS 241 by June 2026	95% of water quality standard compliant with SANS 241	95% of water quality standard compliant with SANS 241	95% of water quality standard compliant with SANS 241	95% of water quality standard compliant with SANS 241	Operational	Operational	Water quality sampling reports
MKS-96	KPI 13 - Percentage Refurbishment of Mogwase Waste Water Treatment Plant Phase 1 (Works)	12% of Mogwase Waste Water Treatment Plant Phase 1 refurbished	70% refurbishment of Mogwase Waste Water Treatment Plant Phase 1 (Works) by June 2026	30% Refurbishment of Mogwase waste water treatment plant phase 1(works) completed	40% Refurbishment of Mogwase waste water treatment plant phase 1(works) completed	50% Refurbishment of Mogwase waste water treatment plant phase 1(works) completed	70% Refurbishment of Mogwase waste water treatment plant phase 1(works) completed	R17,000,000.00	R18 732 118.00	Progress Report

Moses Kotane Local Municipality 2025-2026 Revised Service Delivery and Budget Implementation Plan										
KPA 1: Basic Service Delivery and Infrastructure Development Strategic objective:To maintain Infrastructure, to provide basic services										
Project No	Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
				2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
MKS - 97	KPI 14 - Percentage Upgrading of Madikwe Sewer Network (Phase1)	Design for Upgrading of Madikwe Sewer Network (Phase1) completed	5% of Madikwe Sewer Network (Phase 1) upgraded by June 2026	Approval by DWS	Procurement of the contractor	Appointment of service provider	5% of Madikwe sewer network (phase 1) upgraded	R 10 000 000,00	R 3 997 702.00	Progress report
MKRS -96	KPI 15 - Percentage Construction of Tlokweng Internal Road Phase 1	Design of Tlokweng Internal Road Phase 1 completed	40% of Tlokweng Internal Road Phase 1 constructed by June 2026	Specifications and advert	Evaluation and adjudication	20% Construction of Tlokweng internal road phase 1 completed	40% of Tlokweng internal road phase 1 constructed	R 15 000 000,00	R21 581 977.00	Progress report
MKRS –97	KPI 16 - Percentage Rehabilitation of Welverdient Internal Road	Design for Rehabilitation of Welverdient Internal Road completed	40% of Welverdient Internal Road rehabilitated by June 2026	Specifications and advert	Evaluation and adjudication	20% of Welverdient internal road rehabilitated	40% of Welverdient internal road rehabilitated	R 15 000 000,00	R15 862 383.00	Progress Report
MKRS 99	KPI 17 - Percentage Rehabilitation of Mabele a Podi Internal Road and Stormwater	99% of Mabele a Podi Internal Road and Stormwater rehabilitated	100% of Mabele a Podi Internal Road and Stormwater rehabilitated by June 2026	N/A	N/A	N/A	100% of Mabele a Podi Internal Road and Stormwater rehabilitated	R 0,00	R 1 549 929,00	Completion certificate

Moses Kotane Local Municipality 2025-2026 Revised Service Delivery and Budget Implementation Plan										
KPA 1: Basic Service Delivery and Infrastructure Development Strategic objective: To maintain Infrastructure, to provide basic services										
Project No	Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
				2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
MKRS100	KPI 18 - Rehabilitation of Mogwase Unit 8 Internal Roads Phase 1	Design of the Rehabilitation of Mogwase Unit 8 Internal Roads completed	40% of Mogwase Unit 8 Internal Roads Phase 1 rehabilitated by June 2026	Specifications and advert	Evaluation and adjudication	20% of Mogwase unit 8 internal roads unit phase 1 rehabilitated	40% of Mogwase unit 8 internal roads phase 1 rehabilitated	R15,000,000.00	R 22 836 558.00	Progress report
MKRS -101	KPI 19 - Percentage Rehabilitation of Kraalhoek Internal Roads	5% of Kraalhoek Internal Roads rehabilitated	100% of Kraalhoek Internal Roads rehabilitated by June 2026	30% of Kraalhoek internal roads rehabilitated	60% of Kraalhoek internal roads rehabilitated	80% of Kraalhoek internal roads rehabilitated	100% of Kraalhoek internal roads rehabilitated	R17,000,000.00	R17 326 082.00	Completion certificate
MKRS 102	KPI 20 - Percentage Upgrading of Stormwater Management – Goedehoop	New	5% of Stormwater management – Goedehoop upgraded by June 2026	N/A	N/A	Advert	5% of Stormwater Management – Goedehoop upgraded	R 0,00	R2 762 046.00	Progress report
MKRS 103	KPI 21 - Percentage Upgrading of Stormwater Management – Losmytjerie	New	20% of Stormwater Management – Losmytjerie upgraded by June 2026	N/A	N/A	Appointment of the contractor	20% of Stormwater Management – Losmytjerie upgraded	R 0,00	R24 250 49 6.00	Progress report

Moses Kotane Local Municipality **2025-2026 Revised Service Delivery and Budget Implementation Plan**										
KPA 1: Basic Service Delivery and Infrastructure Development Strategic objective: To maintain Infrastructure, to provide basic services										
Project No	Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
				2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
MKR 104	KPI 22 - Design of Mabeskraal Internal Roads and Stormwater completed	New	Design of Mabeskraal Internal Roads and Stormwater completed by June 2026	N/A	N/A	N/A	Designs of Mabeskraal internal roads and stormwater completed	R2,000,000.00	R 3 000 000,00	Preliminary design report
MKR 105	KPI 23 - Design of Green Side Internal Road (Ward 9) completed	New	Design of Green Side Internal Road (Ward 9) completed by June 2026	N/A	N/A	Appointment of consultant	Design of Green Side Internal Road (Ward 9) completed	R1,500,000.00	R 3 000 000,00	Detailed Design report
MKR 106	KPI 24 - Design of Welgeval Block C Internal Road (Ward 16) completed	New	Design of Welgeval Block C Internal Road (Ward 16) completed by 2026	N/A	N/A	Appointment of consultant	Design of Welgeval block C internal road (Ward 16) completed	R1,500,000.00	R 3 000 000,00	Detailed design report
MKRS -108	KPI 25 - Percentage Construction of Tlokweng Internal Road Phase 2	New	5% of Tlokweng Internal Road Phase 2 constructed by June 2026	N/A	N/A	Advert	5% Construction of Tlokweng internal road phase 2 constructed	R 0,00	R 8 000 000,00	Progress report
MKRS 107	KPI 26 - Percentage rehabilitation of Mogwase Internal Road Phase 2	New	5% of Mogwase Internal Road Phase 2 rehabilitated June 2026	N/A	N/A	Advert	5% of Mogwase internal road phase 2 rehabilitated	R 0,00	R 8 000 000,00	Progress report
MKRS 95	KPI 27 - Percentage Rehabilitation of Mmatau Internal Road	93% of Mmatau Internal Road rehabilitated	100% of Mmatau Internal Road rehabilitated by December 2025	N/A	100% of Mmatau internal Road rehabilitated	N/A	R0.00	R118 288,20	R0,00	Completion certificate

Project No	Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
Moses Kotane Local Municipality 2025-2026 Revised Service Delivery and Budget Implementation Plan										
KPA 1: Basic Service Delivery and Infrastructure Development Strategic objective: To maintain Infrastructure, to provide basic services										
				2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
MKEL C -112	KPI 28 - Number of High Mast Lights and Community Halls from previous financial years energized	0 applications submitted to Eskom on energizing of high mast lights and community halls from previous financial years in villages	20 High Mast Lights and Community Halls from previous financial years energized by June 2026	Appointment of the service provider	10 High Mast Lights and community halls from previous financial years energized	5 High Mast Lights and community halls from previous financial years energized	5 High Mast Lights and community halls from previous financial years energized	R7,000,000.00	R2 712 805.00	Completion certificate
MKSA C-33	KPI 29 - Percentage Refurbishment of Tlokweng Cemeteries	Design for Refurbishment of Tlokweng Cemeteries completed	10% of Tlokweng Cemeteries refurbished by March 2026	Appraisal of the technical report by COGTA for MIG	Registration of the project through MIG	10% Refurbishment of Tlokweng Cemeteries complete		R14,000,000.00	R 10 030 122.00	Progress report

Moses Kotane Local Municipality 2025-2026 Revised Service Delivery and Budget Implementation Plan									
KPA 1: Basic Service Delivery and Infrastructure Development Strategic Objectives: To develop and Improve Community Infrastructure Facilities									
Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
			2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
KPI 30- Number of municipal buildings (old building, Losmetjerie and Vrede community halls) renovated	2 municipal Buildings Renovated (LED office, And Mopyane Zonal office	3 Municipal buildings renovated by June 2026 (old building, Losmetjerie and Vrede community halls)	N/A`	Evaluation and adjudication	Appointment of service provider	3 Municipal buildings (old building, Losmetjerie and Vrede community halls) renovated	Operational	Operational	Completion certificates
KPI 31- Number of roadblocks conducted	4 roadblocks attended at Ledig Bakubung Mine entrance	4 Roadblocks conducted by June 2026.	1 Roadblock conducted	1 Roadblock conducted	1 Roadblock conducted	1 Roadblock conducted	Operational	Operational	Reports and attendance registers
KPI 32- Number of road safety campaigns conducted	New	12 Road safety campaigns conducted by June 2026	3 Road safety campaigns conducted	3 Road safety campaigns conducted	3 Road safety campaigns conducted	3 Road safety campaigns conducted	Operational	Operational	Reports and attendance registers
KPI 33- Percentage of households provided with access to solid waste removal (Madikwe and Mogwase)	100% of households provided with access to solid waste removal (Madikwe and Mogwase)	100% of households provided with access to solid waste removal (Madikwe and Mogwase) by June 2026	100% of households provided with access to solid waste removal (Madikwe and Mogwase)	100% of households provided with access to solid waste removal (Madikwe and Mogwase)	100% of households provided with access to solid waste removal (Madikwe and Mogwase)	100% of households provided with access to solid waste removal (Madikwe and Mogwase)	Operational	Operational	Reports on % of households provided with access to solid waste removal (Madikwe and Mogwase)
KPI 34-Number of villages provided with access to solid and waste removal	107 villages provided with access to solid and waste removal	107 villages provided with access to solid and waste removal by June 2026	107 villages provided with access to solid and waste removal	107 villages provided with access to solid and waste removal	107 villages provided with access to solid and waste removal	107 villages provided with access to solid and waste removal	Operational	Operational	Confirmation of the receipt of services. Report signed by the ward councillor or ward committee member. Complaint register and access control sheet at the landfill side.

Moses Kotane Local Municipality 2025-2026 Revised Service Delivery and Budget Implementation Plan									
KPA 2: Local Economic Development Strategic Objectives: To Create and Enabling Environment for Social Development and Economic Growth									
Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
			2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
KPI 35- Number of agriculture, tourism, sports, arts and culture and business enterprise programmes facilitated	1 SMME, tourism and agricultural programmes facilitated	Agriculture (6) , tourism (3) , sports, arts and culture (4) and business enterprise (2) programmes facilitated by June 2026			Agriculture (2), tourism (2), sports Arts and culture (2) and business enterprise (2) programmes facilitated	Agriculture (4), tourism (1), sports Arts and culture (2) programmes facilitated	Operational	Operational	Reports and attendance registers
KPI 36- Business licensing authority application approved by council	New	Business licensing authority application approved by council by June 2026	N/A	Setting up of licensing board	Business licensing authority application approved by council	N/A	Operational	Operational	Approved Business License application authority and council resolution
KPI 37-Number job opportunities created through EPWP	76 Jobs opportunities created through EPWP	50 Job opportunities created through EPWP by December 2026	40 Jobs opportunities created through EPWP	10 Job opportunities created through EPWP	N/A	N/A	Operational	Operational	Beneficiary list and contracts

Moses Kotane Local Municipality 2025-2026 Revised Service Delivery and Budget Implementation Plan									
KPA 3 Municipal Financial Viability Strategic Objectives: Ensure that Revenue and Expenditure of the Municipality is in Accordance with Legislative Prescripts Governing Finance in the Municipality, by Maximizing Revenue Collections, Optimizing Expenditure and Monitoring Cashflow									
Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
			2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
KPI 38-Adjusted budget tabled to Council	2024-2025 Adjusted budget approved by council	2025-2026 Adjusted budget tabled to Council by 28 February 2026	N/A	N/A	2025-2026 Adjusted budget tabled to council	N/A	Operational	Operational	Council Resolution
KPI 39-Draft budget approved by council	2025-2026 Draft budget approved by council	2026-2027 Draft budget approved by council by 31 March 2026	N/A	N/A	2026-2027 Draft budget approved by council	N/A	Operational	Operational	Council Resolution
KPI 40-Final budget approved by council	2024-2025 Final budget approved by council by 30 May 2025	2026 -2027 Final budget approved by council within 30 days before the start of the financial year	N/A	N/A	N/A	2026-2027 final budget approved by council within 30 days before the start of the financial year	Operational	Operational	Council Resolution
KPI 41-Annual financial statements submitted to Auditor General	2023-2024 Annual financial statements submitted to Auditor General	2024-2025 Annual financial statements submitted to Auditor General by 31 August 2025	2024-2025 Annual financial statements submitted	N/A	N/A	N/A	Operational	Operational	Acknowledgement Letter from AG
KPI 42- Number of MFMA section 52 report Submitted to Council	4 MFMA section 52 reports approved by council	4 MFMA section 52 reports submitted to council by June 2026	1 MFMA section 52 report submitted to council	1 MFMA section 52 report submitted to council	1 MFMA section 52 report submitted to council	1 MFMA section 52 report submitted to council	Operational	Operational	Council Resolution

Moses Kotane Local Municipality 2025-2026 Revised Service Delivery and Budget Implementation Plan									
KPA 3 Municipal Financial Viability Strategic Objectives: Ensure that Revenue and Expenditure of the Municipality is in Accordance with Legislative Prescripts Governing Finance in the Municipality, by Maximizing Revenue Collections, Optimizing Expenditure and Monitoring Cashflow									
Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
			2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
KPI 43- Percentage of competitive bids processed within 90 days of closing	100 % competitive bids awarded within 90 days of bid closure	100% Competitive bids processed within 90 days of closing t by June 2026	100% Competitive bids processed within 90 days of closing.	100% Competitive bids processed within 90 days of closing.	100% Competitive bids processed within 90 days of closing.	100% Competitive bids processed within 90 days of closing.	Operational	Operational	Adverts and Verdict of the Accounting Officer per bid.
KPI 44- Number of reports on the update of the indigent register	2 reports on the update of indigent register	2 reports on the update of indigent register June 2026	N/A	1 report on the update of indigent register	N/A	1 report on the update of indigent register	Operational	Operational	Updated Indigent Register
KPI 45-Percentage increase in revenue	73 % revenue	5 % increase in revenue by June 2026	N/A	2.5 % increase in revenue	N/A	2.5 % increase in revenue	Operational	Operational	90-day age analysis report
KPI 46-Number of reports on the update of asset register	2 reports on the update of asset register	2 reports on the update of asset register by June 2026	N/A	1 report on the update of asset register	1 report on the update of asset register	N/A	Operational	Operational	Report on the updated asset register
KPI 47-Number of reports on the implementation of post audit action plan updated	2022-2023 Audit Action Plan	2 reports on the implementation of post audit action plan by June 2026	N/A	N/A	1 report on the implementation of post audit action plan	1 report on the implementation of post audit action plan	Operational	Operational	Audit action plan reports

Moses Kotane Local Municipality **2025-2026 Revised Service Delivery and Budget Implementation Plan**									
KPA 4: Municipal Transformation and Institutional Development Strategic Objectives: To Promote Accountability, Efficiency and Professionalism Within the Organization									
Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
			2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
KPI 48-Employment equity plan developed	2025-2026 Employment equity plan developed	Employment equity plan developed by September 2025	Employment equity plan developed	N/A	N/A	N/A	Operational	Operational	Employment equity plan
KPI 49-2025-2026 Employment equity report submitted to department of employment and labour	2024-2025 Employment equity report submitted to department of labour by 15 January 2025	2025-2026 Employment equity report submitted to department of employment and labour by 15 January 2026	N/A	N/A	2025-2026 Employment equity report submitted to department of employment and labour	N/A	Operational	Operational	Acknowledgement letter from the department of employment and labour
KPI 50-Workplace skills plan and ATR submitted to LG_SETA	2024- 2025 Workplace skills plan and annual training report (ATR) submitted LG SETA by April	Workplace skills plan and ATR submitted LG SETA by April 2026	N/A	N/A	N/A	Workplace skills plan and ATR submitted LG SETA	Operational	Operational	Acknowledgement letter from LGSETA
KPI 51- Number of LLF meetings held	2 LLF meetings held	6 LLF meetings held by 30 June 2026	2 LLF meetings held	2 LLF meetings held	1 LLF meetings held	1 LLF meetings held	Operational	Operational	Agenda, attendance register and minutes
KPI 52- Percentage of grievances processed within 30 days of receipt	5,8 % of grievances were processed within 30 days of receipts	100 % of grievance processed within 30 days of receipt	100 % of grievances processed within 30 days of receipt	100 % of grievances processed within 30 days of receipt	100 % of grievances processed within 30 days of receipt	100 % of grievances processed within 30 days of receipt	Operational	Operational	Grievance forms, grievance report register
KPI 53- Number of reviewed and developed policies submitted to council for approval	New	5 Policies reviewed and developed submitted to council for approval by June 2026	N/A	N/A	N/A	5 policies reviewed and developed policies submitted to council for approval	Operational	Operational	Council resolutions and copies of the approved Policies

Moses Kotane Local Municipality 2025-2026 Revised Service Delivery and Budget Implementation Plan									
KPA 4: Municipal Transformation and Institutional Development Strategic Objectives: To Promote Accountability, Efficiency and Professionalism Within the Organization									
Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
			2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
KPI 54-Institutional performance management framework approved by council	2025-2026 Institutional performance management framework approved by council	2026-2027 Institutional performance management framework approved by council by June 2026	N/A	N/A	N/A	2026-2027 Institutional performance management framework approved by council	Operational	Operational	Council Resolution
KPI 55- Annual performance report submitted to Auditor General	2023-2024 Annual performance report submitted to Auditor General	2024-2025 Annual performance report submitted to Auditor General by 31 August 2025	2024-2025 Annual performance report submitted to Auditor General by 31 August	N/A	N/A	N/A	Operational	Operational	Acknowledgement letter
KPI 56-Number of quarterly performance reports submitted to council	4 quarterly performance reports submitted to council	4 quarterly performance reports submitted to council by June 2026	1 quarterly performance reports submitted to council	1 quarterly performance reports submitted to council	1 quarterly performance reports submitted to council	1 quarterly performance reports submitted to council	Operational	Operational	Council Resolution
KPI 57-Annual report tabled to council	2023-2024 Annual report approved by council	2024-2025 annual report tabled to council by January 2026	N/A	N/A	2024-2025 annual report tabled to council	N/A	Operational	Operational	Council Resolution
KPI 58 - Number of 2025/2026 performance agreements signed by senior managers	7 performance agreements signed for 2024-2025 by senior managers	7 2025-2026 performance agreements signed by senior managers by July 2025	7 2025-2026 performance agreements signed by senior managers	N/A	N/A	N/A	Operational	Operational	Copies of signed performance agreements

Moses Kotane Local Municipality 2025-2026 Revised Service Delivery and Budget Implementation Plan									
KPA 5: Spatial Rationale - Development Strategic Objectives: To establish economically, socially and environmentally integrated sustainable land use and human settlements									
Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
			2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
KPI 59- Percentage of building plans processed within 60 days of request	100% of building plans approved within 60 days of request	100% of building plans processed within 60 days of request.	100% of building plans processed within 60 days of request	100% of building plans processed within 60 days of request	100% of building plans processed within 60 days of request	100% of building plans processed within 60 days of request	Operational	Operational	Building plans register
KPI 60- Percentage of building plans inspections attended to within 5 days of request	100% of building inspections attended to within 5 days of request	100% of building plans inspections attended to within 5 days of request	100% of building plans inspections attended to within 5 days of request	100% of building plans inspections attended to within 5 days of request	100% of building plans inspections attended to within 5 days of request	100% of building plans inspections attended to within 5 days of request	Operational	Operational	Inspection registers/sheets
KPI 61- Percentage of occupation certificates issued within 14 days of request	100% of occupation certificates issued within 14 days of request	100% of occupation certificates issued within 14 days of request	100% of occupation certificates issued within 14 days of request	100% of occupation certificates issued within 14 days of request	100% of occupation certificates issued within 14 days of request	100% of occupation certificates issued within 14 days of request	Operational	Operational	Copies of occupation certificates and OHS register.
KPI 62-Number of housing needs beneficiary register compiled per ward	Housing needs beneficiary register compiled in 11 wards	Housing needs beneficiary register compiled in 8 wards by June 2026	Housing needs beneficiary register compiled in 2 wards	Housing needs beneficiary register compiled in 2 wards	Housing needs beneficiary register compiled in 2 wards	Housing needs beneficiary register compiled in 2 wards	Operational	Operational	Internal housing needs register & generated national housing needs register system report

Moses Kotane Local Municipality 2025-2026 Revised Service Delivery and Budget Implementation Plan									
KPA 6: Good Governance and Public Participation Strategic Objectives: To ensure ethical and transparent government that is responsive to community needs and encourage public participation									
Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
			2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
KPI 63-Catalytic projects submitted for inclusion in DDM one plan	New	List of Catalytic projects submitted for inclusion in DDM one plan by November 2025	N/A	List of Catalytic projects submitted for inclusion in DDM one plan	N/A	N/A	Operational	Operational	Acknowledgement by the district
KPI 64-Number of ordinary council meetings held	4 council meetings held	4 ordinary council meetings held by June 2026	1 ordinary council meeting held	1 ordinary council meeting held	1 ordinary council meeting held	1 ordinary council meeting held	Operational	Operational	Agenda, attendance register and minutes
KPI 65-Number of EXCO meeting held	12 EXCO meetings held	12 EXCO meetings held by June 2026	3 EXCO meetings held	3 EXCO meetings held	3 EXCO meetings held	3 EXCO meetings held	Operational	Operational	Agenda, attendance register and minutes
KPI 66 -Risk based audit plan (RBAP) submitted to audit committee	2024/2025 Risk-based audit plan (RBAP) submitted to audit committee	2025-2026 Risk-based audit plan (RBAP) submitted to audit committee by September 2025	2025-2026 Risk-based audit plan (RBAP) submitted to audit committee	N/A	N/A	N/A	Operational	Operational	Agenda, attendance register and minutes
KPI 67-Number of audit committee meetings held	4 audit committee meetings held	4 audit committee meetings held by June 2026	1 audit committee meeting held	1 audit committee meeting held	1 audit committee meeting held	1 audit committee meeting held	Operational	Operational	Agenda, attendance register and minutes
KPI 68-Number of audit committee reports submitted to council	2 audit committee reports submitted to council	2 audit committee reports submitted to council by June 2026	1 audit committee reports submitted to council	N/A	1 audit committee reports submitted to council	N/A	Operational	Operational	Agenda and Council resolution

Moses Kotane Local Municipality **2025-2026 Revised Service Delivery and Budget Implementation Plan**									
KPA 6: Good Governance and Public Participation Strategic Objectives: To ensure ethical and transparent government that is responsive to community needs and encourage public participation									
Key Performance Indicator	2024-2025 Baseline	2025-2026 Annual Target	2025/2026 Quarterly Target				2025/2026 Approved Budget	2025/2026 Adjusted Budget	Portfolio of Evidence
			2025-2026 Quarter 1 Planned Target	2025-2026 Quarter 2 Planned Target	2025-2026 Quarter 3 Planned Target	2025-2026 Quarter 4 Planned Target			
KPI 69-Turnaround time for development of service level agreements with 14 days upon request	No legal opinion was provided during the year under review	Turnaround time for development of service level agreements within 14 days upon request	Service level agreements developed within 14 days upon request	Service level agreements developed within 14 days upon request	Service level agreements developed within 14 days upon request	Service level agreements developed within 14 days upon request	Operational	Operational	Service level agreements register
KPI 70-IDP, PMS and Budget process plan approved by Council	August 2024, 2025-2026 IDP, Performance Management System and Budget process plan approved by council	IDP, PMS and Budget process plan approved by Council by 31 August 2025	IDP, PMS and Budget process plan approved by Council	N/A	N/A	N/A	Operational	Operational	Council Resolution
KPI 71-Final IDP approved by council	2025/2026 Final IDP approved by council	Final IDP approved by council by 31 May 2026	N/A	N/A	N/A	Final IDP approved by council	Operational	Operational	Council Resolution
KPI 72 - Number of IDP representative forum held	3 IDP representative forum held	3 IDP representative forum held June 2026	1 IDP representative forum held	1 IDP representative forum held	N/A	1 IDP representative forum held	Operational	Operational	Agenda and attendance register
KPI 73 - 2026-2027 Risk management strategy approved by council	2023-2024 Risk management strategy approved by council	2026-2027 Risk management strategy approved by council by June 2026	N/A	N/A	N/A	2026-2027 Risk management strategy approved by council	Operational	Operational	Council Resolution
KPI 74-Risk management policy approved by council	2024-2025 Risk management policy approved by council	Risk management policy approved by council by June 2026	N/A	N/A	N/A	Risk management policy approved by council	Operational	Operational	Council Resolution