

## Top Layer Service Delivery and Budget Implementation Plan 2025/26

Ref	Directorate	National KPA	IDP Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL1	Office of the Municipal Manager	Good Governance and Public Participation	Adhere to and implement effective and efficient governance processes	Submit the Risk Based Audit Plan (RBIAP) for the 2026/27 financial year to the Audit Committee by 30 June 2026	Number of Risk Based Audit Plan compiled and submitted to the Audit Committee	All	Municipal Manager	1	Number	1	0	0	0	1
TL2	Office of the Municipal Manager	Good Governance and Public Participation	Adhere to and implement effective and efficient governance processes	Complete 90% of audits as scheduled in the RBIAP applicable for 2025/26 by 30 June 2026 (Actual audits completed divided by the audits scheduled for the year) x100	% of audits completed	All	Municipal Manager	99%	Percentage	90	0	25	45	90
TL3	Office of the Municipal Manager	Good Governance and Public Participation	Adhere to and implement effective and efficient governance processes	Complete the annual Risk assessment for 2026/27 and submit to the RMC by 31 March 2026	Number of Risk assessment completed and submitted to the RMC	All	Municipal Manager	1	Number	1	0	0	1	0
TL4	Office of the Municipal Manager	Good Governance and Public Participation	Adhere to and implement effective and efficient governance processes	Review the IDP for the 2026/27 financial year and submit to Council by 31 May 2026	Number of Draft IDP compiled and submitted to Council	All	Municipal Manager	1	Number	1	0	0	0	1
TL5	Office of the Municipal Manager	Good Governance and Public Participation	Adhere to and implement effective and efficient governance processes	Conduct the Mid-year Performance Evaluations of the section 57's employees by 28 February 2026	Number of evaluations completed	All	Municipal Manager	1	Number	1	0	0	1	0

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TL6	Office of the Municipal Manager	Good Governance and Public Participation	Adhere to and implement effective and efficient governance processes	Conduct the Final Performance Evaluation of the section 57's employees for the 2024/25 by 30 November 2025	Number of evaluations completed	All	Municipal Manager	1	Number	1	0	1	0	0
TL7	Office of the Municipal Manager	Municipal Financial Viability and Management	Achieve long term financial sustainability	Spend 95% of the municipal capital budget on capital projects by 30 June 2026 {(Actual amount spent on projects /Total amount budgeted for capital projects)X100}	% budget spent	All	Municipal Manager	81%	Percentage	95	10	40	60	95
TL8	Financial Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Provide subsidies for free basic services to indigent households as at 30 June 2026	Number of indigent households receiving subsidies for free basic services as per Financial System	All	Director Financial Services	5 080	Number	5 000	0	0	0	5 000
TL9	Financial Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Number of residential properties with piped water which are connected to the municipal water infrastructure network and billed for the service as at 30 June 2026	Number of residential properties billed for piped water	All	Director Financial Services	16 605	Number	16 750	0	0	0	16 750
TL10	Financial Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Number of residential properties with electricity which are connected to the municipal electrical infrastructure network(credit and prepaid electrical metering and excluding Eskom areas) and billed for the service as at 30 June 2026	Number of residential properties billed credit meter and prepaid meters connected to the network	All	Director Financial Services	15 120	Number	15 200	0	0	0	15 200

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TL11	Financial Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Number of residential properties with sanitation services to which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets) as at 30 June 2026	Number of residential properties which are billed for sewerage	All	Director Financial Services	14 913	Number	15 000	0	0	0	15 000
TL12	Financial Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Number of residential properties for which refuse is removed from, once per week and billed for the service as at 30 June 2026	Number of residential properties which are billed for refuse removal	All	Director Financial Services	15 147	Number	15 200	0	0	0	15 200
TL13	Financial Services	Municipal Financial Viability and Management	Achieve long term financial sustainability	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2026 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100	% of debt to revenue	All	Director Financial Services	17,18%	Percentage	20	0	0	0	20
TL14	Financial Services	Municipal Financial Viability and Management	Achieve long term financial sustainability	Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 ((Total outstanding service debtors (net debtors)/ revenue received for services)X100)	% of outstanding service debtors	All	Director Financial Services	9,85%	Percentage	11.80	0	0	0	11.80

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TL15	Financial Services	Municipal Financial Viability and Management	Achieve long term financial sustainability	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)) as per Circular 71	Number of months it takes to cover fix operating expenditure with available cash	All	Director Financial Services	2,49	Number	2	0	0	0	2
TL16	Financial Services	Municipal Financial Viability and Management	Achieve long term financial sustainability	Achieve a debtor payment percentage of 90% by 30 June 2026 (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100	% debtor payment achieved	All	Director Financial Services	96,73%	Percentage	90	0	0	0	90
TL17	Corporate Services	Municipal Transformation and Institutional Development	Build a capable, developmental, transformed and productive workforce	Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan by 30 June 2026 {(Number of people from employment equity target groups/total vacant positions in terms of equity)x 100}	% of people employed	All	Director Corporate Services	82%	Percentage	82	0	0	0	82

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TL18	Corporate Services	Municipal Transformation and Institutional Development	Build a capable, developmental, transformed and productive workforce	Spend 100% of the 0.20% of operational budget on training by 30 June 2026 {(Actual total training expenditure divided by total operational budget)x100}	% budget spent	All	Director Corporate Services	0,27%	Percentage	<b>0.20</b>	0	0	0	0.20
TL19	Corporate Services	Municipal Transformation and Institutional Development	Build a capable, developmental, transformed and productive workforce	Review the "System of Operational Delegations" and submit to Council by 30 June 2026	Number of System of operational delegations submitted to Council	All	Director Corporate Services	0	Number	<b>1</b>	0	0	0	1
TL20	Corporate Services	Municipal Transformation and Institutional Development	Build a capable, developmental, transformed and productive workforce	Spend 95% of the allocated capital budget for ICT by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	All	Director Corporate Services	92%	Percentage	<b>95</b>	0	40	60	95
TL21	Corporate Services	Municipal Transformation and Institutional Development	Build a capable, developmental, transformed and productive workforce	Review the HR Strategy and Plan and submit to Council by 30 May 2026	Number of HR Strategy and Plan reviewed and submitted to Council by 30 May 2026	All	Director Corporate Services	0	Number	<b>1</b>	0	0	0	1
TL22	Corporate Services	Municipal Transformation and Institutional Development	Build a capable, developmental, transformed and productive workforce	Review All HR Policies by 31 March 2026	Number of policies reviewed	All	Director Corporate Services	0	Number	<b>20</b>	6	7	7	0
TL23	Corporate Services	Municipal Transformation and Institutional Development	Build a capable, developmental, transformed and productive workforce	Review the ICT Strategy and submit it to Council by 31 May 2026	Number of ICT Strategies reviewed and submitted	All	Director Corporate Services	1	Number	<b>1</b>	0	0	0	1

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TL24	Corporate Services	Municipal Transformation and Institutional Development	Build a capable, developmental, transformed and productive workforce	Review the Employment Equity Plan and submit to Council by 31 August 2025 ( Section 9(1))	Number of Employment Equity Plans reviewed and submitted	All	Director Corporate Services	1	Number	1	1	0	0	0
TL25	Corporate Services	Municipal Transformation and Institutional Development	Build a capable, developmental, transformed and productive workforce	Cascade and Implement Individual PMDS 100% to all staff applicable in terms of Regulation 890 by 30 July 2025	% of agreements signed	All	Director Corporate Services	0%	Number	100	100	0	0	0
TL26	Engineering Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Limit unaccounted for water to less than 30% by 30 June 2026 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100}	% water losses	All	Director Engineering Services	37,88%	Percentage	30	0	0	0	30
TL27	Engineering Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Limit unaccounted for electricity to less than 9% as at 30 June 2026 {(Number of units purchased - Number of units Sold (incl free basic electricity) / Number of units purchased) X100}	% unaccounted electricity	All	Director Engineering Services	6,24%	Percentage	12	0	0	0	12
TL28	Engineering Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of the approved capital budget for Waste Water services by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100}{excluding Fleet and	% budget spent	All	Director Engineering Services	77%	Percentage	95	10	40	60	95

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				Human Settlement projects)										
TL29	Engineering Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of the approved capital budget for Water services by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100} (excluding Fleet and Human Settlements projects)	% budget spent	All	Director Engineering Services	85%	Percent age	95	10	40	60	95
TL30	Engineering Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of the approved capital budget for Electrical & Mechanical services by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet and Human Settlement projects)	% budget spent	All	Director Engineering Services	84%	Percent age	95	10	40	60	95

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TL31	Engineering Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of the approved capital budget for Roads & Storm Water services by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100}{excluding Fleet and Human Settlement projects)	% budget spent	All	Director Engineering Services	67%	Percent age	95	10	40	60	95
TL32	Engineering Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of the allocated capital budget for Fleet Management by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	All	Director Engineering Services	92%	Percent age	95	10	40	60	95
TL33	Engineering Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 100% of MIG Funding allocation by 30 June 2026 {(Total actual MIG expenditure /Total MIG amount budgeted)x100}	% budget spent	All	Director Engineering Services	101%	Percent age	100	10	40	60	100
TL34	Engineering Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Conduct 550 potential electricity theft investigations annually by 30 June 2026	Number of inspections conducted	All	Director Engineering Services	1 806	Number	550	100	150	150	150
TL35	Engineering Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of the allocated capital budget for the upgrade of Brakkloof 66kV new to 20MVA transformer from firm capacity and allow for maintenance on existing by 30 June 2026 {(Total actual	% budget spent	2;3;4	Director Engineering Services	0%	Percent age	95	10	40	60	95



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				capital expenditure /Total capital amount budgeted)x100}										
TL36	Engineering Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of the allocated capital budget for the upgrade of Kurland WTW from 0.6 to 1.2 MI by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	1	Director Engineering Services	53%	Percentage	95	10	40	60	95
TL37	Engineering Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of the budget allocated for the Kurland Waste Water Treatment Works (WWTW) by 30 June 2026{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	1	Director Engineering Services	0%	Percentage	95	10	40	60	95
TL38	Engineering Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of the budget allocated for the upgrade of High Street by 30 June 2026{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	2	Director Engineering Services	0%	Number	95	10	40	60	95
TL39	Planning and Development	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of the budget allocated for the construction of new roads with related stormwater, sewer and water Ebenezer for 150 erven by 30 June 2026 (Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	4	Director Planning and Development	0%	Percentage	95	10	40	60	95

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TL40	Planning and Development	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of the budget allocated for the construction of new roads with related stormwater, sewer and water Qolweni for 100 erven by 30 June 2026 (Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	3	Director Planning and Development	0%	Percentage	95	10	40	60	95
TL41	Planning and Development	Local Economic Development	Provide excellent and sustainable services to all residents	Develop the LED Strategy and submit to Council for consideration by 31 May 2026	Number of LED Strategy developed	All	Director Economic Development and Planning	1	Percentage	1	0	0	0	1
TL42	Planning and Development	Local Economic Development	Facilitate growth and expand economic opportunities to empower communities	Create 172 job opportunities in terms of the EPWP by 30 June 2026	Number of job opportunities created	All	Director Economic Development and Planning	264	Number	172	0	0	0	172
TL43	Planning and Development	Local Economic Development	Facilitate growth and expand economic opportunities to empower communities	Develop the Growth and Development Strategy and submit to Council for consideration by 31 March 2026	Number of Growth and Development Strategy developed and submitted to Council for consideration	All	Director Economic Development and Planning	0	Number	1	0	0	1	0
TL44	Planning and Development	Municipal Transformation and Institutional Development	Facilitate growth and expand economic opportunities to empower communities	Review and submit the Housing pipeline to Council by 31 May 2026	Number of Housing pipeline reviewed and submitted to Council	All	Director Economic Development and Planning	1	Number	1	0	0	0	1

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TL45	Planning and Development	Good Governance and Public Participation	Facilitate growth and expand economic opportunities to empower communities	Submit the reviewed Spatial Development Framework (SDF) to Council by 31 May 2026	Number of Spatial Development Framework (SDF) submitted to Council	All	Director Economic Development and Planning	1	Number	1	0	0	0	1
TL46	Community Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of the allocated budget for the construction of a regional cemetery at Ebenezer Sanral Road (multi-year project) by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	4	Director Community Services	0%	Percentage	95	10	40	60	95
TL47	Community Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of the allocated budget for the construction of the new drop-off facility Kurland by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	4	Director Community Services	0	Percentage	95	10	40	60	95
TL48	Community Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Complete the Integrated Waste Management Master Plan and submit to Council by 30 June 2026	Number of Integrated Waste Management Master Plan completed and submitted	All	Director Community Services	0	Number	1	0	0	0	1
TL49	Community Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Obtain Blue Flag status for at least 4 beaches by 30 November 2025	Number of Blue status beaches obtained by 30 November 2025	All	Director Community Services	0	Number	4	0	4	0	0

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TL50	Community Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Spend 95% of Facilities Management & Maintenance, maintenance budget by 30 June 2026 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of budget spent	All	Director Community Services	0	Number	95	10	40	60	90
TL51	Community Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Review the Sports Master Plan and submit to Council by 30 June 2026	Number of Sports Master Plan submitted to Council	All	Director Community Services	0	Number	1	0	0	0	1
TL52	Community Services	Basic Service Delivery	Provide excellent and sustainable services to all residents	Develop a Maintenance Plan for Facilities and submit to The Municipal Manager by 30 September 2025	Number of Facilities Maintenance Plan submitted to the Municipal Manager	All	Director Community Services	0	Number	1	1	0	0	0
TL53	Public Safety	Basic Service Delivery	Provide excellent and sustainable services to all residents	Review the Disaster Management Plan and submit to Council by 31 May 2026	Disaster Management Plan reviewed and submitted to Council	All	Director Public Safety	1	Number	1	0	0	0	1
TL54	Public Safety	Basic Service Delivery	Provide excellent and sustainable services to all residents	Develop a Public Safety Plan and submit to Council by 30 June 2026	Public Safety Plan submitted	All	Director Public Safety	0	Number	1	0	0	0	1

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TL55	Public Safety	Good Governance and Public Participation	Adhere to and implement effective and efficient governance processes	Establish the Municipal Court by 31 March 2026	Number of Municipal Courts Established	All	Director Public Safety	0	Number	1	0	0	1	0
TL56	Public Safety	Good Governance and Public Participation	Adhere to and implement effective and efficient governance processes	Review the Service Standard Charter and submit to Council by 31 March 2026	Number of Services Standard Charter reviewed and submitted	All	Director Public Safety	0	Number	1	0	0	1	0
TL57	Public Safety	Good Governance and Public Participation	Adhere to and implement effective and efficient governance processes	Develop a Citizens Feedback Report and distribute it by 30 November 2025	Number of Citizens Feedback Report developed and distributed	All	Director Public Safety	0	Number	1	0	1	0	0