

**MASILONYANA  
LOCAL MUNICIPALITY  
(FS181)**



**REVISED SERVICE DELIVERY AND  
BUDGET IMPLEMENTATION PLAN  
(SDBIP)  
FOR  
2025/2026**

**Approved by the Municipal Council on 27 February 2026**

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**TOWN AREAS**

**\* Theunissen \* Verkeerdevlei \* Winburg \* Winnie Mandela (Brandfort) \***

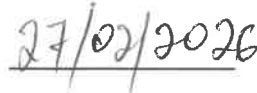
## CERTIFICATION

### Municipal Manager's Quality Certificate

I, **Mojalefa Joseph Matlole**, the Municipal Manager, hereby **submit the Revised Service Delivery and Budget Implementation Plan (SDBIP) for the 2025/ 2026 financial year for consideration by the Mayor** on behalf of the Executive Committee. This 2025/ 2026 Revised SDBIP has been prepared in terms of the stipulated requirements as documented in the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and regulations made under this Act.



Mr Mojalefa Joseph Matlole  
**Municipal Manager**  
Masilonyana Local Municipality



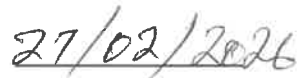
**Date**

### Mayor's Certificate of Approval

I, **Dimakatso Elizabeth Modise**, in my capacity as the Mayor, hereby **approve the Revised Service Delivery and Budget Implementation Plan (SDBIP) for the 2025/ 2026 financial year and commit to submit it to Council for notification** as required in terms section 54 (1) (c) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) for implementation.



Cllr Dimakatso Elizabeth Modise (Ms)  
**Mayor**  
Masilonyana Local Municipality



**Date**

## LIST OF ABBREVIATIONS/ ACRONYMS

Abbreviation/ Acronym	Description	Abbreviation/ Acronym	Description
<b>AGSA</b>	Auditor-General of South Africa	<b>PDO</b>	Pre-determined Objectives
<b>BTO</b>	Budget and Treasury Office	<b>PMDS</b>	Performance Management and Development System
<b>CFO</b>	Chief Financial Officer	<b>PMS</b>	Performance Management System
<b>EXCO</b>	Executive Committee	<b>POE</b>	Portfolio of Evidence
<b>IDP</b>	Integrated Development Plan	<b>SDBIP</b>	Service Delivery and Budget Implementation Plan
<b>KPA</b>	Key Performance Area	<b>TID</b>	Technical Indicator Description
<b>KPI</b>	Key Performance Indicator	<b>TL</b>	Top Layer
<b>LED</b>	Local Economic Development	<b>WC</b>	Ward committee
<b>LG</b>	Local Government		
<b>LM</b>	Local Municipality		
<b>MFMA</b>	Municipal Finance Management Act No. 56 of 2003		
<b>MPAT</b>	Municipal Performance Management Tool		
<b>MSM</b>	Municipal Senior Manager		

## DEFINITIONS

Activities	The process or actions that use a range of inputs to produce the desired outputs and ultimately outcomes.
Baseline	Is the current level of performance that the institutions aim to improve.
Benchmarking	It's the process whereby an organisation of similar nature uses each other's performance as a collective standard against which to measure their own performance.
Impact	The results achieving specific outcomes, such as reducing poverty and creating jobs.
Input	All resources that contribute to the production and development of outputs.
Integrated Development Plan (IDP)	Is the strategic 5-year plan of a municipality as envisaged in Systems Act Section 25.
Key Initiative	Is an activity or task that is performed with the intension of achieving a key performance indicator and target. <ul style="list-style-type: none"> <li>▪ <i>Examples could include setting up a committee, reviewing or developing a policy or bill, etc.</i></li> <li>▪ <i>It will also include any activity that cannot be classified as a project or a programme.</i></li> </ul>
Key Performance Area (KPA)	Is the functional area that the municipality must perform to achieve its Mission and Vision.
Key Performance Indicator (KPI)	It defines how performance will be measured along a scale or dimension to achieve the strategic objectives.
Objectives	The municipality is striving towards achieving goals over a 5-year period to inform the mission – outcomes.
Outcomes	The medium-term results for specific beneficiaries that are the consequence of achieving specific outputs.
Output	The final products or goods and services produced for delivery.
Performance Cycle	Is the period commencing on 1 July annually and ending 30 June of the following year for which performance is planned, monitored and assessed.
Performance Standard	Expresses the minimum acceptable level of performance, or level of performance that is generally expected. <ul style="list-style-type: none"> <li>▪ <i>These should be informed by legislative requirements departmental policies and service level agreements but can also be benchmarked against other institutions performance levels in accordance with best practice principles.</i></li> </ul>
Portfolio of Evidence (POE)	The documentary evidence on progress made by staff

	towards achieving of the KPAs and KPIs.
Pre-determined Objective (PDO)	The areas identified as important or crucial where a result will assist in the execution of the IDP.
Project	<p>A capital or development project that is executed over a specific period/ time with a defined beginning and end.</p> <ul style="list-style-type: none"> <li>▪ <i>It is normally funded by the capital or development budget with the intension of achieving a key performance indicator and target.</i></li> <li>▪ <i>Examples could include the construction of roads, buildings, infrastructure, etc.</i></li> </ul>
SDBIP	A detailed plan approved by the Mayor of a municipality in terms of MFMA Section 53 (1)(c)(ii) for implementing the municipality's delivery of municipal services and its annual budget.
Strategic Objective	Purpose statements that help create an overall vision and set goals and measurable steps for an organisation to help achieve the desired outcome.
Strategy	A plan of action or policy designed to achieve the overall vision.
Technical Indicator Description (TID)	<p>An organized, purposeful structure that consists of interrelated and interdependent elements (<i>components, entities, factors, members, parts etc.</i>).</p> <ul style="list-style-type: none"> <li>▪ <i>These elements continually influence one another (directly or indirectly) to maintain their activity and the existence of the system, to achieve the goal of the system.</i></li> </ul>

## **FOREWORD BY THE MAYOR**

The Service Delivery and Budget Implementation Plan (*SDBIP*) aligns the municipality's integrated development plan (IDP) to the budget. The SDBIP also ensures performance and achievement of the strategic objectives set by the municipal council, and thus enables communities to monitor the municipality's overall performance, whilst the Mayor monitors the performance of the Municipal Manager.

In pursuing their respective executive and administrative responsibilities, the Mayor and the Municipal Manager take pro-active steps to mitigate poor performance. In this regard, the relationship of the Mayor and Municipal Managers is more about risk mitigation and problem-solving. In this instance, a properly formulated SDBIP is also a management tool that determines the performance agreement between the Mayor and the Municipal Manager, hence signed at the start of a financial year.

It is the output and goals made public in the SDBIP that will be used to measure performance on a quarterly basis during the financial year. It must be noted that such in-year monitoring is meant to be a light form of monitoring. The council should reserve its oversight role over performance at the end of the financial year, when the Mayor tables the annual report of the municipality. The in-year monitoring is designed to pick up major problems only, and aimed at ensuring that the Mayor and Municipal Manager are taking corrective steps when any unanticipated problems arise.

On the other hand, the SDBIP focuses both the municipal council and administration on top layer/ level strategic organisational performance indicators. This is achieved by providing clarity of service delivery outputs and targets. In order to operationalise the SDBIP, the Municipal Manager is encouraged to develop sub-layer or department specific SDBIPs that will guide performance agreements of all other municipal senior managers (MSMs).

Furthermore, whilst the budget sets yearly service delivery and budget targets (*revenue and expenditure per vote*), it is imperative that in-year mechanisms are used effectively to measure performance and progress on a continuous basis. The end-of-year targets and budgets must be based on both monthly and quarterly performance information. In this regard, the SDBIP gives meaning to both in-year performance reporting in terms of MFMA sections 71 (*monthly reporting*), 72 (*mid-year report*) and 121 (*end-of-year annual reports*).

As a management and implementation tool, the SDBIP sets in-year quarterly service delivery and monthly budget targets, links each service delivery to the budget, provide management

information with regards to services, inputs and financial resources to be used. It also presents an outline of the responsibilities and outputs for each respective municipal department and MSM team members, focusing on the inputs to be used, time frames, outputs and outcomes. In this regard, the SDBIP also inform the compilation of MSM performance agreements, including the outputs and deadlines for which they will be held accountable. It also provides expenditure information (*for capital projects and services*), targets and outputs per ward.

Finally, in terms of MFMA section 53(1)(c), the Mayor must take all reasonable steps to ensure that the municipality approves the annual budget before the start of the year. The Mayor must also approve the SDBIP on or before 28 days after the approval of the budget, and ensure that municipal senior management (MSM) annual performance agreements are compliant with MSM section 57(1)(b) in order to promote sound financial management. The MSM performance agreements are linked to measurable performance objectives approved with the budget and to the service delivery and budget implementation plan, and are concluded in accordance with section 57(2) of the Municipal Systems Act.

In conclusion, the Mayor must promptly report to the municipal council and the MEC the approval of the SDBIP and signing of MSM annual performance agreements. The Mayor must also ensure the following:

- That the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the SDBIP are made public by no later than 14 days after the approval of the plan.
- That the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the municipality's service delivery and budget implementation plan.
- That copies of such performance agreements must be submitted to the council and the MEC for local government in the province.



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Cllr Dimakatso Elizabeth Modise (Ms)

**Mayor**

Masilonyana Local Municipality

Date: 27/02/2026

## 1. INTRODUCTION

In terms of section 53(1)(c)(ii) of the Municipal Finance Management Act 32 of 2003 (*MFMA*), the service delivery and budget implementation plan (*SDBIP*) is a detailed plan approved by the Mayor of a municipality for implementing the municipality's delivery of municipal services and its annual budget, and must indicate the following aspects:

- (a) projections for each month of –
  - (i) *revenue to be collected, by source.*
  - (ii) *operational and capital expenditure, by vote.*
- (b) service delivery targets and performance indicators for each quarter.
- (c) any other matters that may be prescribed, and includes any revisions of such plan by the Mayor in terms of section 54(1)(c).

The SDBIP provides the vital link between the Mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. It is a management, implementation and monitoring tool (*not a policy proposal*) that will assist the Mayor, councillors, municipal manager, senior managers and community.

A properly formulated SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, performance of senior management and achievement of the strategic objectives set by council. It enables the municipal manager to monitor the performance of senior managers, the Mayor to monitor the performance of the municipal manager, and for the community to monitor the performance of the municipality.

The SDBIP should therefore determine (*and be consistent with*) the performance agreements between the Mayor and the municipal manager and the municipal manager and senior managers determined at the start of every financial year and approved by the Mayor. It must also be consistent with outsourced service delivery

agreements such as municipal entities, public-private partnerships, service contracts and the like.

## **2. IDP AND BUDGET IMPLEMENTATION, MONITORING AND REVIEW**

The MFMA requires that municipalities prepare a SDBIP as a strategic financial management tool to ensure that budgetary decisions that are adopted by municipalities for the financial year are aligned with their strategic planning tool, the Integrated Development Plan (*IDP*). The SDBIP is a contract between the municipal council, its administration and the community. It gives effect to the IDP and budget of the municipality.

On the other hand, the municipal budget shall give effect to the Key Performance Areas (*KPAs*) as contained in the IDP. In this regard, the SDBIP shall contain details on the execution of the budget and information on programmes and projects. Quarterly, half-yearly and annual performance reports must also be submitted to Council as a means to monitor the implementation of the predetermined objectives contained in the IDP.

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

Indicators developed for the municipality address the KPAs of the municipality. The municipality utilises the one-year SDBIP to ensure that it delivers on its service delivery mandate by indicating clear indicators and targets. These indicators also form the basis of the performance plans of the Municipal Manager and all Senior Managers or Directors; hence, the Directors are being evaluated on the approved

SDBIP indicators.

### **3. SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

The SDBIP include the municipality's main service delivery indicators and is comprised of the following five (5) components are:

- a) Monthly projections of revenue to be collected for each source.
- b) Monthly projections of expenditure (operating and capital) and revenue for each vote.
- c) Quarterly projections of service delivery targets and performance indicators for each vote.
- d) Ward information for expenditure and service delivery.
- e) Detailed capital works plan broken down by ward over three years.

The SDBIP must be approved by the Mayor within 28 days after the adoption of the municipal budget every financial year.

### **4. SDBIP 2025/ 2026 PER STRATEGIC OBJECTIVES**

The Five (5) Year Municipal Scorecard will be updated annually in accordance with the approved TL SDBIP. Implementation of the municipality's five (5) year Integrated Development Plan (*IDP*) as per strategic objectives for 2025/ 2026 will be assessed in terms of performance indicators drawn from the following:

- a) Legislative compliance matters.
- b) Municipality's IDP and Budget (2025/ 2026) *Pre-determined Objectives*.
  - i) *Public Participation (Putting People First)*.
  - ii) *Good Governance*.
  - iii) *Basic Service Delivery (Delivering Basic Services)*.
  - iv) *Financial Viability and Management (Sound Financial Management)*.
  - v) *Institutional Development and Transformation (Building Capable Municipalities)*.

- vi) *Local Economic Development (LED).*
- c) MFMA Circular No. 88 Priority Indicators/ Municipal Performance Assessment Tool (MPAT) KPIs.
  - i) *Putting People First (**Public Participation**).*
  - ii) *Good Governance.*
  - iii) *Delivering Basic Services (**Basic Service Delivery**).*
  - iv) *Sound Financial Management (**Financial Viability and Management**).*
  - v) *Building Capable Municipalities (**Institutional Development and Transformation**).*
  - vi) *Local Economic Development (LED).*

MASILONYANA LOCAL MUNICIPALITY SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

DEPARTMENT: MUNICIPAL MANAGER'S OFFICE

KPA 1 BASIC SERVICES (INFRASTRUCTURE/SOCIAL)

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1(Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (Apr- Jun)	
GG-01	Monitoring & Evaluation	Improve project implementation oversight	12 MIG reports submitted to COGTA by 30 June 2026	Number of MIG reports submitted to COGTA	12	3	3	3	3	Proof of submission to COGTA
GG-02	Monitoring & Evaluation	Improve project implementation oversight	12 EPWP reports submitted to COGTA by 30 June 2026	Number of EPWP reports submitted to COGTA	12	3	3	3	3	Proof of submission to COGTA

DEPARTMENT: MUNICIPAL MANAGER'S OFFICE

KPA 2 (CORPORATE SERVICES)

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1(Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (Apr- Jun)	
GG-02	Performance Management	Promote governance, transparency and accountability	4 Quarterly Management Meetings conducted	Number of Management Meetings Conducted	4	1	1	1	1	Signed Attendance Registers and Minutes

GG-03	Performance Management	Promote governance, transparency and accountability	100% Signed and concluded Performance agreements (PA) of MM and Section 56 managers by 31 July 2025	Number of Performance Agreement signed and concluded	100%	100%	No target for the quarter	No target for the quarter	No target for the quarter	No target for the quarter	Signed Performance Agreements
GG-04	Performance Management	Promote governance, transparency and accountability	4 Quarterly Performance assessment for the MM and Section 56 Managers	Number of quarterly performance assessment conducted for Mm and Section 56 Managers	4	1	1	1	1	1	Signed Performance Assessment reports
GG-05	Performance Management	Promote governance, transparency and accountability	Perform annual Performance Assessment (2024-25) for the MM and Section 56 Managers based on the Audited Performance Report by 30 June 2026	Number of Annual Performance Assessment for the MM and Section 56 Managers	1		No target for the quarter	No target for the quarter	No target for the quarter	1	Signed Annual performance assessment
GG-06	Governance	Build councillor capacity	2 governance capacity-building workshops conducted for Councillors to enhance oversight and legislative compliance by 30 June 2026	Number of governance capacity-building workshops conducted for Councillors to enhance oversight and legislative compliance	2	1	No target for the quarter	No target for the quarter	No target for the quarter	1 workshop conducted	signed Attendance register & training material

**DEPARTMENT :MUNICIPAL MANAGER'S OFFICE**

**KPA 3: LOCAL ECONOMIC DEVELOPMENT**

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (April- Jun)	
GG-07	HR Development	Building institutional resilience and administrative capability.	100% of municipal capital projects complying with labour-intensive requirements through the recruitment of local unskilled labour by 30 June 2026	% of municipal capital projects complying with labour-intensive requirements through the recruitment of local unskilled labour	100%	100%	100%	100%	Monthly project reports submitted by contractors specifying the number of local unskilled labourers employed.	

**MUNICIPAL MANAGER'S OFFICE**

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

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (April- Jun)	
GG-08	Reporting	Promote governance, transparency and accountability	4 quarterly reports on financial recovery plan implemented by 30 June 2026	Number of Financial Recovery Plan reports submitted	4	1	1	1	1	Progress reports on the FRP

**MUNICIPAL MANAGER'S OFFICE**

KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/26	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (Apr - June)	
GG-09	Performance Management	Promoting transparency, and accountability good governance	Timely submission of the 2024/2025 Annual Performance Report to the Auditor-General of South Africa (AGSA) by 31 August 2025	Annual Performance Report for 2024/25 submitted to AG	1	No target for the quarter	No target for the quarter	No target for the quarter	No target for the quarter	Proof of submission to AG and Signed Annual Performance Report
GG-10	Performance Management	Promoting transparency, and accountability good governance	Service Delivery and Budget implementation Plan (SDBIP) developed and approved by the Mayor within 28 days after the adoption of budget by 30 July 2025	Number of SDBIP developed and approved by the Mayor	1	No target for the quarter	No target for the quarter	No target for the quarter	No target for the quarter	Approved SDBIP and Council resolution
GG-11	Performance Management	Promoting transparency, and accountability good governance	Adjusted Service Delivery and Budget Implementation Plan developed and approved by	Number of adjusted SDBIP developed and approved by Council.	1	No target for the quarter	No target for the quarter	No target for the quarter	No target for the quarter	Adjusted SDBIP and Council Resolution

GG-12	Performance Management	Promoting transparency, accountability and good governance	Council 28 February 2026	Table Draft and Final Annual report for 2024/2025 to council for approval by 31 March 2026	Number of annual reports developed, submitted to AGSA, and tabled to council for approval.	2	No target for the quarter	No target for the quarter	2	No target for the quarter	Draft Annual report and council resolution, Approved(Final) Annual report and Council resolution
GG-13	Performance Management	Promoting transparency, accountability and good governance		Mid -Year Performance Reports developed and submitted to council 31 January 2026	Number of Mid - Year Performance Reports developed and submitted to council	1	No target for the quarter	No target for the quarter	1	No target for the quarter	Section 72 Report and council resolution
GG-14	Risk Management	Promoting transparency, accountability and good governance		Table 5 Risk and Fraud Management strategic documents to Risk Management Committee for approval by 30 September 2025	Number of Risk Management and Fraud Strategic documents submitted to Risk Management Committee	5	No target for the quarter	No target for the quarter	5	No target for the quarter	Council resolution, Minutes of Risk Management Committee
GG-15	Risk Management	Promoting transparency, accountability and good governance		2 Risk Assessments conducted by 31 January 2026	Number of Risk Assessments conducted	2	No target for the quarter	No target for the quarter	1	No target for the quarter	Signed Attendance Registers, Invitation

GG-16	Risk Management	Promoting transparency, and accountability good governance	Risk Register developed, updated and approved by Risk Management Committee by 30 September 2025	Risk Register developed, updated and approved by Risk Management Committee	1	1	No target for the quarter	No target for the quarter	No target for the quarter	Institutional Risk Register
GG-17	Risk Management	Promoting transparency, and accountability good governance	4 Risk Management Control Monitoring Reports produced to assess the effectiveness of internal controls by 30 June 2025	Risk Management Control Monitoring Reports produced to assess the effectiveness of internal controls	4	1	1	1	1	signed attendance Register and Signed Risk Management Report
GG-18	Risk Management	Promoting transparency, and accountability good governance	Conduct Risk Management Awareness campaigns 30 June 2026	Number of risk awareness campaigns conducted	2	1	No target for the quarter	No target for the quarter	1	Signed Attendance Registers, Invitation
GG-19	Risk Management	Promoting transparency, and accountability good governance	4 Quarterly progress report on departmental risk register by 30 June 2026	Number of Quarterly progress report on departmental risk register by 30 June 2026	4	1	1	1	1	Signed quarterly reports by the Accounting officer on Departmental Risk Register
GG-20	Integrated Development	Promoting transparency, and accountability	2026/27 Draft /Final IDP document developed and	Number of Draft / Final Integrated Development Plans developed,	2	No target for the quarter	No target for the quarter	1	1	Adopted Draft IDP 2026/27 & Council Resolution. Approved IDP Document

	ment Planning	lity good governance	approved by 30 June 2026	reviewed and adopted	quarter	quarter	2026/27 & Council resolutions
GG-21	Integrated Development Planning	Integrated planning Ensure proper oversight, accountability, independence, and objectivity of the Internal Audit function in line with the Municipal Finance Management Act (MFMA) and IIA standards.	Develop and approve the IDP Process Plan for 2026/27 by 31 August 2025	Number of Integrated Development Review Process Plan developed and adopted	No target for the quarter	No target for the quarter	Approved IDP Process Plan and Council Resolution
GG-22	Oversight & Audit	Minimum of 3 independent member appointed through Council resolution by 30 September 2025		Number of independent member appointed through Council resolution	No target for the quarter	No target for the quarter	Council resolution appointing APC Member

GG-23	Oversight & Audit	Ensure proper oversight, accountability, independence, and objectivity of the Internal Audit function in line with the Municipal Finance Management Act (MFMA) and IIA standards.	4 internal audit reports completed in accordance with the Approved Internal Audit Plan	Number of internal audit reports completed in accordance with the Approved Internal Audit Plan	4	1	1	1	1	Signed Internal Audit Reports
GG-24	Oversight & Audit	Ensure proper oversight, accountability, independence, and objectivity of the Internal Audit function in line with the Municipal	Develop Risk Based Internal Audit Plan and submit to APC for approval by 30 April 2026	Develop Risk Based Internal Audit Plan and submit to APC for approval	1	No target for the quarter	No target for the quarter	No target for the quarter	1	Risk Based Internal Audit Plan

	Finance Management Act (MFMA) and IIA standards.								
GG-25 Oversight & Audit	Ensure proper oversight, accountability, independence, and objectivity of the Internal Audit function in line with the Municipal Finance Management Act (MFMA) and IIA standards.	Develop and approve internal audit methodology by 30 April 2026	Number of approve internal audit methodology	↑	No target for the quarter	No target for the quarter	No target for the quarter	↓	Internal Audit Methodology

GG-26	Oversight & Audit	Ensure proper oversight, accountability, independence, and objectivity of the Internal Audit function in line with the Municipal Finance Management Act (MFMA) and IIA standards.	Internal Audit Charter developed and approved by APC by 30 April 2026	Internal Audit Charter developed and approved	1	No target for the quarter	No target for the quarter	No target for the quarter	1	Internal Audit Charter approved and Council resolution
GG-27	Oversight & Audit	Ensure proper oversight, accountability, independence, and objectivity of the Internal Audit function in line with the Municipal	4 Internal audit reports on implementation of the coverage plan by 30 June 2025	Number of internal audit reports on implementation of the coverage plan.	4	1	1	1	1	Signed audit implementation plan

GG-28	Internal Audit	Finance Management Act (MFMA) and IIA standards. Ensure proper oversight, accountability, independence, and objectivity of the Internal Audit function in line with the Municipal Finance Management Act (MFMA) and IIA standards.	Quarterly Reports on progress made to address Internal Audit Findings by 30 June 2026	Number of Quarterly report to address internal audit findings by	4	1	1	1	1	Signed quarterly reports by Accounting officer of Progress made to address Audit Findings
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MASILONYANA LOCAL MUNICIPALITY SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

KEY PERFORMANCE AREA 2: MUNICIPAL TRANSFORMATION AND ORGANIZATIONAL DEVELOPMENT(CORPORATE SERVICES)

KPA 1 (INFRASTRUCTURE)BASIC SERVICES

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sept)	Q2( Oct - Dec)	Q3 (Jan - Mar)	Q4 (April- Jun)	
MTD-01	Information Technology	To provide an integrated ICT system that will ensure safety of information	100% of municipal computers successfully installed with approved standard software packages. verified through a centralised asset tracking system by 30 June 2026	% of municipal computers successfully installed with approved standard software packages.	100%	No target for the quarter	No target for the quarter	No target for the quarter	100%	Software Installation report
MTD-02	Information Technology	To provide an integrated ICT system that will ensure safety of information	4 quarterly reports of compliance reports with the Service Level Agreement (SLA) terms for internet services, as verified through quarterly performance monitoring reports, by 30 June 2026	Number of compliance reports with the Service Level Agreement (SLA) terms for internet services, as verified through quarterly performance monitoring reports	4	1	1	1	1	VODAC OM internet services report
<b>KEY PERFORMANCE AREA 2: MUNICIPAL TRANSFORMATION AND ORGANIZATIONAL DEVELOPMENT</b>										

KPA 2 (CORPORATE SERVICES)

KEY PERFORMANCE INDICATOR		QUARTERLY TARGETS
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KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES		UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	Q1 (Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4(April - Jun)	PORTFOLIO OF EVIDENCE
MTD-03	HR Development	Building institutional resilience and administrative capability.	4 quarterly departmental meetings conducted by 30 June 2026	Number of departmental meeting conducted	4	1	1	1	1	Signed Attendance registers and minutes of departmental meetings
MTD-04	HR Development	Building institutional resilience and administrative capability.	100% Signed and concluded Performance agreements (PA) of all departmental managers by 31 March 2026	% of Performance agreements signed and concluded	100%	No target for the quarter	No target for the quarter	100%	No target for the quarter	Signed Performance agreements
MTD-05	HR Development	Building institutional resilience and administrative capability.	Conduct Mid-year performance evaluations for all departmental managers by 30 June 2026	Number of performance evaluations conducted for all departmental managers	100%	No target for the quarter	No target for the quarter	No target for the quarter	100%	Signed performance evaluations





**KPA 5: GOOG GOVERNANCE AND PUBLIC PARTICIPATION**

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (April - June)	
MTD-11	Labour Relations		12 Monthly LLF meetings conducted by 30 June 2026	Number of LLF meetings conducted	12	3	3	3	3	LLF minutes and signed attendance register
MTD-12	Labour Relations	Promoting good governance, transparency, and accountability	100% of formal disciplinary cases resolved within 90 days of institution (as per SALGBC Disciplinary Procedure Collective Agreement guidelines) by 30 June 2026	% of formal disciplinary cases resolved within 90 days of institution (as per SALGBC Disciplinary Procedure Collective Agreement guidelines)	100%	100%	100%	100%	100%	Signed Disciplinary cases reports
MTD-13	Administration and Legal		Develop annual calendar (Council, EXCO, Section 80 committee, MPAC, Audit Committee, Risk Committee) and submit to Council by 31 May 2026	Number of developed annual calendar of council and committee meetings	1	No target for the quarter	No target for the quarter	No target for the quarter	1	annual calendar developed and council resolution

MTD-14	Administration and Legal		4 quarterly reports of consolidated legal status reports submitted to the Council, covering litigation, contract management, and legislative updates, by 30 June 2026	Number of consolidated legal status reports submitted to the Council, covering litigation, contract management, and legislative updates	4	1	1	1	1	Signed reports on all legal matters and council resolution
MTD-15	Records Management	Promoting good governance, transparency, and accountability	100% of completion of Records Management Unit establishment	%Completion of Records Management Unit establishment	100%	No target for the quarter	No target for the quarter	50%	50%	Signed progress report Records Management Unit
MTD-16	Records Management		Institutional File Plan reviewed and submitted to the Provincial Archives for formal approval in terms of the National Archives and Records Service of South Africa Act as well as municipal council by 30 June 2026	Number of Institutional File Plan reviewed and submitted to the Provincial Archives for formal approval in terms of the National Archives and Records Service of South Africa Act as well as municipal council	2	No target for the quarter	No target for the quarter	1	1	Approved Institutional File Plan and Council resolution
MTD-17	Records Management		100% of eligible institutional records disposed by 30 June 2026	%of eligible institutional records disposed	100%	No target for the quarter	No target for the quarter	100%	100%	Listed records for disposal and disposal

					quar ter			authority certificat e
MTD-18	Reporting	To ensure that financial & non-financial performance reporting is in line with applicable legislation	4 Quarterly progress report on departmental risk register by 30 June 2026	Number of Quarterly progress report on departmental risk register	4	1	1	Signed Reports by the CFO on Departmental Risk Register
MTD-19	Risk Management	Improve internal controls for clean administration purposes by continuous implementation of policies and legislation	4 Quarterly Reports on progress made to address Internal Audit Findings by 30 June 2026	Number of Quarterly report to address internal audit findings	4	1	1	Signed Report by CFO of Progress made to address Audit Findings
MTD-20	Internal Audit	To ensure that financial & non-financial	4 quarterly reports on implementation of a compliance checklist pertaining to key legislation requirements for the department by 30 June 2026	Number of MFMA compliance checklist updated	4	1	1	MFMA compliance checklist



**MASILONYANA LOCAL MUNICIPALITY SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026**  
**DEPARTMENT :LOCAL ECONOMIC PLANNING AND DEVELOPMENT**  
**KPA 1 :BASIC SERVICES (INFRASTRUCTURE)**

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sep t)	Q2 (Oct - Dec )	Q3 (Jan - Mar)	Q4 (Jan - Mar)	
LED-01	Local Economic Development	Creating a conducive environment for economic development	4 quarterly reports on monitoring of all LED projects implemented in the jurisdiction of Masilonyana ((SANRAL/ Solar 'winburg/verkeerdelei/Bran dfort/theunissen) by 30 June 2026	Number of report on monitoring of LED projects implemented in the jurisdiction of Masilonyana (SANRAL/ Solar 'winburg/verkeerdelei/Bran dfort/theunissen) implemented	4	1	1	1	1	Quarterly progress reports on LED projects

**DEPARTMENT :LOCAL ECONOMIC PLANNING AND DEVELOPMENT**  
**KPA2: MUNICIPAL TRANSFORMATION AND DEVELOPMENT**

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sep t)	Q2 (Oct - Dec )	Q3 (Jan - Mar)	Q4 (Jan - Mar)	
LED-02	HR Development	Building institutional resilience and administrative capability.	4 quarterly departmental meetings conducted by 30 June 2026	Number of departmental meetings conducted	4	1	1	1	1	Signed attendance registers and minutes of departmental meetings

**DEPARTMENT :LOCAL ECONOMIC PLANNING AND DEVELOPMENT**  
**KPA 3:LOCAL ECONOMIC PLANNING AND DEVELOPMENT**  
**UNIT OF MEASUREMENT**      **QUARTERLY TARGETS**

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	ANNUAL TARGET 2025/2026	Q1 (Jul - Sep)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (Apr - Jun)	PORTFOLIO OF EVIDENCE
LED-03	Local Economic Development	Creating a conducive environment for economic development	Draft and final LED Strategy approved and implemented	2	No target for the quarter	No target for the quarter	1	1	Draft LED Strategy, council resolution, Final LED strategy council resolution
LED-04	Local Economic Development	Creating a conducive environment for economic development	4 quarterly reports on SMME's database developed and updated by 30 June 2026	4	1	1	1	1	Final Updated SMME'S Database and Progress reports
LED-05	Local Economic Development	Creating a conducive environment for economic development	4 Quarterly Trainings conducted to empower SMME's by 30 June 2026	4	1	1	1	1	Invites, Agenisa, Training Manuals
LED-06	Local Economic Development	Creating a conducive environment for economic development	100% of Spaza shops and Business Licence Applications processed by 30 June 2026	100%	100%	100%	100%	100%	Final Register for the Spaza Shop and Business Licence

LED-07	Spatial Planning and Land Use Management	Ensure integrated and sustainable use of land for development in the municipality	4 quarterly Municipal Planning Tribunal Sittings conducted by 30 June 2026	Number of Municipal Planning Tribunal Sittings conducted	4	1	1	1	1	1	Invitation, agenda and minutes)
LED-08	Spatial Planning and Land Use Management	Ensure integrated and sustainable use of land for development in the municipality	Review, amend and approve municipal SDF by council by 30 June 2026	Number of SDF developed and approved	2	No target for the quarter	No target for the quarter	1	1	1	Council Resolution, Final Reviewed and amended SDF
LED-09	Spatial Planning and Land Use Management	Ensure integrated and sustainable use of land for development in the municipality	4 quarterly land use inspections conducted to ensure compliance with land use planning by-laws and disputes attended to by 30 June 2026	Number of land use inspections conducted to ensure compliance with land use planning by-laws and disputes attended to	4	1	1	1	1	1	Land use inspections and disputes register
LED-10	Building and Development Control	To ensure that all building plans received by the	100% of submitted building plans approved/disapproved within (60days) by 30 June 2026	% of submitted building plans approved/disapproved within (60days)	100%	100%	100%	100%	100%	100%	Register of submitted plans approved/disapproved within set timeframes

		municipality are assessed timeously and in accordance with building standard regulations								
LED-11	Human Settlements	To ensure Integrated and sustainable human settlement	12 Monthly Updated Database of allocation of sites by 30 June 2026	Number of Database updates on allocation of sites	12	3	3	3	3	Updated Database of allocation of sites
LED-12	Human Settlements	To ensure Integrated and sustainable human settlement	4 quarterly Consumer Educational trainings conducted on Housing and Title deeds by 30 June 2026	Number of Consumer Educational trainings conducted on Housing and Title deeds	4	1	1	1	1	(Invitations, Agenda, Attendance Registers )

**DEPARTMENT :LOCAL ECONOMIC PLANNING AND DEVELOPMENT**  
**KPA 4:MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT**

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sep t)	Q2( Oct - Dec )	Q3 (Jan - Mar)	Q4(Jan - Mar)	
LED-13	Reporting	To have effective and efficient expenditure	4 quarterly departmental expenditure reports by 30 June 2026	Number of departmental expenditure reports	4	1	1	1	1	Departmental Expenditure report



	Reporting	and legislation	To ensure that financial & non-financial performance reporting is in line with applicable legislations	4 quarterly reports on implementation of a compliance checklist pertaining to key legislation requirements for the department by 30 June 2026	Number of MFMA compliance checklist updated	<table border="1"> <tr><td>4</td></tr> <tr><td>↑</td></tr> <tr><td>↑</td></tr> <tr><td>↑</td></tr> <tr><td>↑</td></tr> <tr><td>↑</td></tr> </table>	4	↑	↑	↑	↑	↑	MFMA compliance checklist
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LED-16													

MASILONYANA LOCAL MUNICIPALITY SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

DEPARTMENT: FINANCE

KPA1: (INFRASTRUCTURE)BASIC SERVICES

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (April - Jun)	
FVM-01	Basic Services	Ensure provision of free basic services	100% of reports of registered indigent households provided with free basic services (water/sanitation/electricity/refuse removal) by 30 June 2026	% of registered indigent households provided with free basic services (water/sanitation/electricity/refuse removal)	100%	100 %	100 %	100 %	100%	List of registered indigent households provided with free basic water

DEPARTMENT: FINANCE

KPA2: MUNICIPAL TRANSFORMATION AND DEVELOPMENT

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (April - Jun)	
FVM-02	HR Development	Building institutional resilience and administrative capability.	4 quarterly departmental meetings conducted by 30 June 2026	Number of departmental meeting conducted	4	1	1	1	1	Signed Attendance registers and minutes of departmental meetings

DEPARTMENT: FINANCE

KPA 3: LOCAL ECONOMIC DEVELOPMENT

DEPARTMENT: FINANCE						QUARTERLY TARGETS				

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	Q1 (Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (April - Jun)	PORTFOLIO OF EVIDENCE
FVM-03	Local Economic Development	Creating conducive environment for economic development	100% of funds allocated for LED projects for the financial year 2025/2026 by 30 June 2026	% of funds allocated for LED projects for the FY 2025/2026	100%	100%	100%	100%	100%	Budget extract for LED sub vote approved by council

**DEPARTMENT: FINANCE**

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

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (April - June)	
FVM-04	Budget	To adhere to all budget regulations	Review and approval of the 14 Budget related Policies by 31 May 2026	Number of budget related policies reviewed and approved by Council	14	No target for the quarter	No target for the quarter	No target for the quarter	14	Approved 14 Policies and Council Resolution: Municipal Property Rates Policy, Budget Policy, Tariff Policy, Indigent Policy, Fixed Assets Management

t Policy,	Cash	Management	t &	Investment	Policy,	Credit	Control &	Debt	Collection	Policy,	Supply	Chain	Management	t Policy, Bad	debt write-	off Policy,	Policy	Governing	Payments of	Creditors,	Councilors	and	Officials,	Subsistence	and Travel	policy,	Events after	Reporting	date Policy	and	Procedure	Manual,	Virement	Policy,Event	after

FVM-05		Compiled, consolidated Draft Municipal Budget 31 March 2025 & Approved (final) Municipal budget for 2026/2027 financial year by 31 May 2026	Number of municipal budget submitted to council for approval	2	No target for the quarter	No target for the quarter	1	1	reporting date policy and procedure manual
FVM-06		Compile, consolidated municipal adjustment budget and submit to council for approval by 28 February 2026	Number of municipal adjustment budget submitted for approval to council	1	No target for the quarter	No target for the quarter	1	1	Draft Budget & Council resolution, Approved Budget and Council Resolution
FVM-07		Achieve a 5% reduction in the total value of unauthorized expenditure compared to 2024/25 financial year 30 June 2026. Review of departmental financial recovery plan and submit to Municipal Manager by 30 March 2026	% of reduction in the total value of unauthorized expenditure compared to 2024/25 financial year 30 June 2026. Number of Reviewed Financial recovery plan	5%	0.5%	1.5%	3.0%	0.5%	Approved Budget Adjustment and Council Resolution Unauthorized Expenditure Register
FVM-08				1	No target for the quarter	No target for the quarter	1	No target for the quarter	Reviewed Funding Plan

FVM-09	Revenue Management	To ensure that the municipality has effective revenue collection system consistent with applicable regulations and the municipality's debt and credit control policy	4 Quarterly Updated Indigent register by 30 June 2026	Number of updated indigent registers	4	1	1	1	1	Updated Indigent register
FVM-10			Campaign conducted on indigent registrations by 30 June 2026	Number of Campaigns conducted on indigent registration	1	No target for the quarter	No target for the quarter	No target for the quarter	1	Indigent Registration Program & Signed Attendance Register
FVM-11			4 Quarterly Reports on % of revenue collected by 30 June 2026	Number of Reports on % of revenue collected	4	1	1	1	1	Signed Revenue Collection Report by CFO
FVM-12			Compiled supplementary Valuation roll for 2026/2027 FY by 30 June 2026	Number of supplementary valuation roll compiled	1	No target for the quarter	No target for the quarter	No target for the quarter	1	Certified supplementary valuation roll
FVM-13			100% Issuing of monthly consumer account to all registered consumers of municipal services by 30 June 2026	% of issuing of monthly consumer accounts to all registered consumers	100%	100%	100%	100%	100%	Proof of issuing of municipal accounts to all registered consumers
FVM-14			Application (D-form) to NERSA for electricity tariff increases by 30 October 2025	Application form submitted to NERSA for electricity tariff increases	1	No target for the quarter	No target for the quarter	No target for the quarter	No target for the quarter	Proof of application letter submitted to NERSA and approval letter from NERSA

FVM-15			Revenue Enhancement Strategy developed, approved and implemented by 30 June 2026	Number of revenue enhancement strategy developed and approved by council	1	No target for the quarter	No target for the quarter	No target for the quarter	No target for the quarter	1	Approved Revenue enhancement strategy, Council resolution
FVM-16	Asset Management	To manage, control and maintain all municipal assets according to GRAP requirements ; MFMA regulations and good assets management practices	4 Quarterly Reports on Updating asset register to ensure compliance with GRAP by 30 June 2026	Number of updates conducted on the Fixed Asset Register to ensure compliance with GRAP	4	1	1	1	1	1	Signed Report by CFO on Updates made on the Fixed Asset Register
FVM-17			Bi-annual Physical Asset Count and identify transferred, damaged, derecognised, impaired and disposed assets by 31 March 2026	Number of Physical Asset Count and identify transferred, damaged, derecognised, impaired and disposed assets	2	1	No target for the quarter	No target for the quarter	No target for the quarter	1	Inventory count sheet
FVM-18			12 Monthly reports on asset additions by 30 June 2026	Number of Reports on asset additions	12	3	3	3	3	3	Signed Asset additions Report by CFO
FVM-19			12 Monthly reports on repairs and maintenance schedules by 30 June 2026	Number of Reports on repairs and maintenance	12	3	3	3	3	3	Signed repairs and maintenance report by CFO
FVM-20			Bi-annually inventory counts conducted and identification of damage or obsolete inventory by 30 June 2026	Number of inventory counts conducted and identification of damage or obsolete inventory	2	No target for the quarter	1	No target for the quarter	No target for the quarter	1	Inventory counts Reports Signed by CFO

FVM-21	Fleet Management	To ensure an efficient and effective Fleet Management System	12 Monthly Reports on Municipal Fleet by 30 June 2026	Number of Reports on Municipal Fleet	12	3	3	3	3	Signed Report by the CFO on the Municipal Fleet
FVM-22	Expenditure Management	To have effective and efficient expenditure management processes and systems	4 Quarterly Payment Reports of creditors and creditors listing within 30 days by 30 June 2026	Number of Payment Reports of creditors and creditors listing within 30 days	4	1	1	1	1	Signed Report by the CFO on Creditors payment and bank statement
FVM-23			12 Monthly EMP201 returns submitted to SARS and Statement of accounts by 30 June 2026	Number of EMP201 returns submitted to SARS timeously	12	3	3	3	3	Proof of submission to SARS of EMP201 returns & Statements of Accounts
FVM-24			12 Monthly Fruitless and Wasteful Registers by 30 June 2026	Number of reports on Fruitless and Wasteful Expenditure registers	12	3	3	3	3	Fruitless and Wasteful Registers signed by the CFO
FVM-25			Reduce departmental overtime by 5% compared to 2024/25 financial year by 30 June 2026	% of reduction of departmental overtime compared to 2024/25 financial year	5%	0.5%	1.5%	3.0%	5%	Signed detailed report on % of overtime reduction
FVM-26			12 Monthly VAT returns submitted to SARS by 30 June 2026	Number of VAT returns submitted to SARS timeously	12	3	3	3	3	Statement of accounts



FVM-33	Reporting	Preparation & consolidation of financial performance information into Mid Year Budget and Performance Assessment Report by 25 January 2026	Compiled Mid Year Assessment Report (Sec. 72) & submission to National & provincial Treasury (Financial inform)	↑	No target for the quarter	No target for the quarter	No target for the quarter	No target for the quarter	Mid-Year Budget and Performance Assessment report signed by the Mayor
FVM-34	Reporting	2024/25 Audit Action Plan developed, approved by the Accounting Officer, and tabled at the Audit Committee to address all AGSA findings by 31 January 2026	Number of 2024/25 Audit Action Plan developed, approved by the Accounting Officer, and tabled at the Audit Committee to address all AGSA findings	↑	No target for the quarter	No target for the quarter	No target for the quarter	No target for the quarter	Council Resolution on Audit Action Plan

**DEPARTMENT: FINANCE**

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

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (April - June)	
FVM-35	Risk Management	To ensure the MLM operates clear of anticipated risks of maladministration, fraud and corruption	4 Quarterly progress report on departmental risk register by 30 June 2026	Number of Quarterly progress report on departmental risk register	4	↑	↑	↑	↑	Signed Reports by the CFO on the Departmental Risk Register



BSD-01	Roads and Transport.	Supporting the delivery of municipal services to the right quality and standard.	4 quarterly reports of planned traffic road blocks successfully executed by 30 June 2026	Number of planned traffic road blocks successfully executed	4	1	1	1	1	1	Signed reports
BSD-02	Roads and Transport.	Supporting the delivery of municipal services to the right quality and standard.	4 Quarterly reports of traffic fines issued by 30 June 2026	Number of Traffic Fines issued	300	75	75	75	75	75	Signed reports
BSD-03	Roads and Transport.	Supporting the delivery of municipal services to the right quality and standard.	Community Road Safety Campaigns Conducted quarterly by 30 June 2026	Number of Community Road Safety Campaigns Conducted	4	1	1	1	1	1	Signed reports
BSD-04	Disaster Management	Sustainable human settlement and improved quality of household life	disaster mitigation measures implemented reported quarterly by 30 June 2026	Number disaster mitigation measures implemented	4	1	1	1	1	1	Signed reports
BSD-05	Disaster Management	Sustainable human settlement and improved quality of household life	100% completion of the veld fire management strategy and confirmed affiliation with the District FPA by 30 June 2026	% completion of the veld fire management strategy and confirmed affiliation with the District FPA	100%	No target for the quarter	No target for the quarter	No target for the quarter	No target for the quarter	No target for the quarter	Signed MOU and Annual Operating Plan









										2025/2026						
BSD-16	Risk Management	To ensure the MLM operates clear of anticipated risks of maladministration, fraud and corruption	4 Quarterly progress reports on departmental risk register by 30 June 2026	Number of Quarterly progress report on departmental risk register	4	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑	Signed Reports by the CFO on the Departmental Risk Register
BSD-17	Internal Audit	Improve internal controls for clean administration purposes by continuous implementation of policies and legislation	4 Quarterly Reports on progress made to address Internal Audit Findings by 30 June 2026	Number of Quarterly report to address internal audit findings	4	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑	Signed Report by CFO of Progress made to address Audit Findings
BSD-18	Reporting	To ensure that financial & non-financial performance reporting is in line with applicable legislations	4 Quarterly reports on implementation of a compliance checklist pertaining to key legislation requirements for the department by 30 June 2026	Number of MFMA compliance checklist updated	4	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑	MFMA compliance checklist

MASILONYANA LOCAL MUNICIPALITY SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

DEPARTMENT: INFRASTRUCTURE AND TECHNICAL SERVICES

KEY PERFORMANCE AREA: INFRASTRUCTURE (BASIC SERVICES DELIVERY)

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/26	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1(Jul - Sept)	Q2(Oct - Dec)	Q3 (Jan - Mar)	Q4 (APR- JUN)	
BSD-01	Sanitation	Ensure access to basic sanitation to communities	90% of sewer blockage incidents reported/resolved by 30th June 2026	% of sewer blockage incidents reported/resolved	90%	90%	90%	90%	90%	Complaints Forms, Fault attending Registers

BSD-02	Sanitation	Ensure access to basic sanitation to communities	100% refurbishment of winburg outfall sewer completed by 30 June 2026	% refurbishment of winburg outfall sewer completed	100%	50%	75%	85%	100%	Project implementation plan Completion certificate, Draft Close Out Report, Monthly Progress Report, Quarterly Report, Annual Report and Signed Expenditure Report
BSD-03	Sanitation	Ensure access to basic sanitation to communities	100% completion of Theunissen Waste Water treatment Works by 30 June 2026	% completion of Theunissen Waste Water treatment Works	100%	50%	75%	85%	100%	Project implementation plan Completion certificate, Draft Close Out Report, Monthly Progress Report, Quarterly Report, Annual Report and Signed Expenditure Report
BSD-04	Sanitation	Ensure access to basic sanitation to communities	75% of the allocated Waste Water Maintenance budget spent on infrastructure upkeep by 30 June 2026	% of the allocated Waste Water Maintenance budget spent on infrastructure upkeep	75%	0,18.7 5%	0,37 5%	56%	75%	Complaints forms, Supervisor Monthly report, Quarterly report
BSD-05	Water	Ensure basic access to water provision in communities	100% of planning studies and business plans for the Brandfort Water Infrastructure Projects completed and approved by Council by 30 June 2026	% of planning studies and business plans for the Brandfort Water Infrastructure Projects completed and approved by council	100%	25%	50%	75%	100%	Signed Business Plan/Council resolution

BSD-06	Water	Ensure basic access to water provision in communities	100% of planning studies and business plans for the Theunissen Reservoir construction project completed and approved by Council by 30 June 2026	% of planning studies and business plans for the Theunissen Reservoir construction project completed and approved by Council	100%	25%	50%	75%	100%	Signed Business Plan/Council resolution
BSD-07	Water	Ensure basic access to water provision in communities	100% of planning studies and business plans for the construction of four boreholes in Brandfort/Majwe masweu approved by Council by 30 June 2026	% of planning studies and business plans for the construction of four boreholes in Brandfort/Majwe masweu approved by Council	100%	25%	50%	75%	100%	Signed Business Plan/Council resolution
BSD-08	Water	Ensure basic access to water provision in communities	Water Conservation and Water Demand Management (WC/WDM) Strategy for Winburg developed and adopted by Council by 30 June 2026	% completion of the Winburg WC/WDM Strategy.	1	No target for the quarter	No target for the quarter	No target for the quarter	1	Signed WC/WDM Plan (approved) & Council resolution

BSD-09	Water	Ensure basic access to water provision in communities	100% completion of Winburg: Water conservation a water Demand Management by 30th June 2026	% completion of Winburg: Water conservation a water Demand Management	100%	25%	50%	75%	100%	Project implementation plan Completion certificate, Draft Close Out Report, Monthly Progress Report, Quarterly Report, Annual Report
BSD-10	Water	Ensure basic access to water provision in communities	95% compliance with SANS 241 drinking water quality standards as measured through the Blue Drop Regulatory Monitoring program by 30 June 2026	% compliance with SANS 241 drinking water quality standards as measured through the Blue Drop Regulatory Monitoring program	95%	95%	95%	95%	95%	SANAS lab reports, compliance reports generated from IRIS SYSTEM ON Drinking Water Quality
BSD-11	Water	Ensure basic access to water provision in communities	75% of the allocated Water Maintenance budget spent on infrastructure upkeep by 30 June 2026	% of the allocated Water Maintenance budget spent on infrastructure upkeep	75%	19%	38%	56%	75%	Section 7.1 Report.
BSD-12	Water	Ensure basic access to water provision in communities	100% of water systems where the approved Water Incident Management Protocol has been fully implemented and operationalised by 30 June 2026	% of water systems where the approved Water Incident Management Protocol has been fully implemented and operationalised	100%	25%	50%	75%	100%	Approved Incident protocol, training attendance, implementation reports

BSD-13	Water	Ensure basic access to water provision in communities	90% of reported water leakage incidents and complaints resolved within 48hrs by 30 June 2026	% of reported water leakage incidents and complaints resolved within the specified turnaround times	90%	90%	90%	90%	90%	Complaints Forms, Fault attending Registers
BSD-14	Roads and Stormwater	Ensure provision of trafficable roads in the municipality	5 kilometres (km) of municipal roads graded to gravel road standards( SANS 1200)/ National road traffic act 93 of 1996 )across the four designated towns (Winburg, Theunissen, Verkeerdevlei, and Brandfort) by 30 June 2026	Number of kilometres (km) of municipal roads graded gravel road standards ( SANS 1200)/ National road traffic act 93 of 1996 )across the four designated towns (Winburg, Theunissen, Verkeerdevlei, and Brandfort)	5km	1,25k m	1,25k m	1,25k m	1,25k m	Progress report on km of roads graded, Photos
BSD-15	Roads and Stormwater	Ensure provision of trafficable roads in the municipality	100% completion of the construction of 1km block pave road and storm water drainage (Phase 2) in Theunissen/Masil o by 30 June 2026.	% completion of the construction of 1km block pave road and storm water drainage (Phase 2) in Theunissen/Masil o	100%	20%	50%	80%	100%	Project implementation plan Completion certificate, Draft Close Out Report, Monthly Progress Report, Quarterly Report, Annual Report

BSD-16	Roads and Stormwater	Ensure provision of trafficable roads in the municipality	100% completion of the construction of 1km block pave road and storm water drainage in Winburg/Makelekelela by 30 June 2026.	% completion of the construction of 1km block pave road and storm water drainage in Winburg/Makelekelela by 30 June 2026.	100%	20%	50%	80%	100%	Project Implementation plan Completion certificate, Draft Close Out Report, Monthly Progress Report, Quarterly Report, Annual Report
BSD-17	Roads and Stormwater	Ensure provision of trafficable roads in the municipality	300 potholes repaired across all four municipal towns (Winburg, Theunissen, Verkeerdelei, and Brandfort) by 30 June 2026	Number of potholes repaired across all four municipal towns (Winburg, Theunissen, Verkeerdelei, and Brandfort) by 30 June 2026	300	75	150	225	300	Photos and Progress report number of potholes repaired
BSD-18	Roads and Stormwater	Ensure provision of trafficable roads in the municipality	75% of the allocated Roads budget disbursed for the maintenance and repair of road infrastructure by 30 June 2026.	100% of the allocated Roads budget disbursed for the maintenance and repair of road infrastructure by 30 June 2026.	75%	25%	50%	75%	75%	Section 71 Report
BSD-19	Electricity	Ensure sustainable provision of electricity to the community	100% completion of the electrification infrastructure for 210 stands, including the submission of the Eskom energisation request	% completion of the electrification infrastructure for 210 stands, including the submission of the Eskom energisation request	100%	20%	50%	80%	100%	Project Implementation plan Completion certificate, Draft Close Out Report, Monthly Progress Report, Quarterly Report, Annual Report



BSD-23	Electricity	Ensure sustainable provision of electricity to the community	100% of planning studies and business plans for the Electrification (Asijiki) project completed and approved by Council by 30 June 2026.	% of planning studies and business plans for the Electrification (Asijiki) project completed and approved by Council by 30 June 2026.	1	25%	50%	75%	100%	Planning Studies Signed Approved Business Plan, Council resolution
BSD-24	Electricity	Ensure sustainable provision of electricity to the community	75% of the allocated Electricity budget disbursed for the maintenance and repair of electricity infrastructure by 30 June 2026.	% of the allocated Electricity budget disbursed for the maintenance and repair of electricity infrastructure	75%	25%	50%	75%	75%	Section 71 Report
BSD-25	Electricity	Ensure sustainable provision of electricity to the community	90% Percentage of reported resident queries regarding service disruptions and faulty meters resolved within (48hrs)2 working days of the report date.	% of reported resident queries regarding service disruptions and faulty meters resolved within two (2) working days of the report date.	90%	90%	90%	90%	90%	Complaints Forms, Fault attending Registers
BSD-26	Electricity	Ensure sustainable provision of electricity to the community	480 surprise household electricity meter spot-checks conducted per extension, per month, across the four designated	Number of surprise household electricity meter spot-checks conducted per extension, per month, across the	480	120	240	360	480	Signed Surprise Inspection Sheets

				four designated towns (Winburg, Brandfort, Theunissen, and Verkeerdelei)									
BSD-27	Electricity	Ensure sustainable provision of electricity to the community	100% completion of Electricity Efficiency Unit installations across all designated pump stations by 30 June 2026	% completion of Electricity Efficiency Unit installations across all designated pump stations	100%	20%	50%	80%	100%	Project Implementation plan Completion certificate, Draft Close Out Report, Monthly Progress Report, Quarterly Report, Annual Report			

**DEPARTMENT: INFRASTRUCTURE AND TECHNICAL SERVICES**

**KPA 2 MUNICIPAL TRANSFORMATION AND DEVELOPMENT**

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET 2025/2026	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (Apr - Jun)	
BSD-28	Development	Building institutional resilience and administrative capability.	4 quarterly departmental meetings (electricity/water & sanitation/PMU) by 30th June 2026	Number of departmental meetings conducted	4	1	1	1	1	Notice /Invitation of the meeting agenda, minutes, a attendance register

**DEPARTMENT: INFRASTRUCTURE AND TECHNICAL SERVICES**

**KPA 3: LOCAL ECONOMIC DEVELOPMENT**

KPI NUMBER	IDP PRIORITY	IDP OBJECTIVES	KEY PERFORMANCE INDICATOR	UNIT OF MEASUREMENT	ANNUAL TARGET	QUARTERLY TARGETS				PORTFOLIO OF EVIDENCE
						Q1 (Jul - Sept)	Q2 (Oct - Dec)	Q3 (Jan - Mar)	Q4 (Apr - Jun)	



BSD-31	Risk Management	To ensure the MLM operates clear of anticipated risks of maladministration, fraud and corruption	4 Quarterly progress report on departmental risk register by 30 June 2026	Number of Quarterly progress report on departmental risk register	4	1	1	1	1	Signed Reports by the CFO on Departmental Risk Register
BSD-32	Internal Audit	Improve internal controls for clean administration purposes by continuous implementation of policies and legislation	4 Quarterly Reports on progress made to address Internal Audit Findings by 30 June 2026	Number of Quarterly report to address internal audit findings	4	1	1	1	1	Signed Report by CFO of Progress made to address Audit Findings
BSD-33	Reporting	To ensure that financial & non-financial performance reporting is in line with applicable legislations	4 quarterly reports on implementation of a compliance checklist pertaining to key legislation requirements for the department by 30 June 2026	Number of MFMA compliance checklist updated	4	1	1	1	1	MFMA compliance checklist









**ANNEXURE E: MONTHLY PROJECTIONS OF EXPENDITURE AND REVENUE FOR EACH VOTE**

**b) Monthly projections of expenditure (operating and capital) and revenue for each vote.**  
 FS181 Masilonyana - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Ref	Description	Budget Year 2025/26												Medium Term		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26 Adjusted Budget	Budget Year 2025/26 Adjusted Budget	
	<b>Revenue by Vote</b>															
	Vote 1 - Executive & Council	11 981	11 502	11 781	11 766	11 019	11 720	23 756	23 756	23 756	23 756	23 756	23 756	23 756	96 525	285 075
	Vote 2 - Finance & Administration	1	6	1	3	10	3	1	1	1	1	1	1	1	(17)	10
	Vote 3 - Planning & Development	12 933	13 185	14 126	13 833	13 658	13 725	14 665	14 665	14 665	14 665	14 665	14 665	14 665	20 498	174 783
	Vote 4 - Technical Services	23	12	15	24	29	13	2 913	2 913	2 913	2 913	2 913	2 913	2 913	3 141	34 959
	Vote 5 - Community & Social Services	2 741	2 794	2 950	2 958	2 889	2 909	2 913	2 913	2 913	2 913	2 913	2 913	2 913	3 141	34 959
	Vote 6 - Community & Social Services <sup>1</sup>															
	Vote 7 - [NAME OF VOTE 7]															
	Vote 8 - [NAME OF VOTE 8]															
	Vote 9 - [NAME OF VOTE 9]															
	Vote 10 - [NAME OF VOTE 10]															
	Vote 11 - [NAME OF VOTE 11]															
	Vote 12 - [NAME OF VOTE 12]															
	Vote 13 - [NAME OF VOTE 13]															
	Vote 14 - [NAME OF VOTE 14]															
	Vote 15 - [NAME OF VOTE 15]															
	<b>Total Revenue by Vote</b>	<b>27 879</b>	<b>27 498</b>	<b>28 873</b>	<b>28 583</b>	<b>27 615</b>	<b>28 371</b>	<b>41 236</b>	<b>41 236</b>	<b>41 236</b>	<b>41 236</b>	<b>41 236</b>	<b>41 236</b>	<b>41 236</b>	<b>120 147</b>	<b>494 827</b>
	<b>Expenditure by Vote</b>															
	Vote 1 - Executive & Council	12	44	106	29	26	9	2 387	2 387	2 387	2 387	2 387	2 387	2 387	16 485	28 649
	Vote 2 - Finance & Administration	4 027	4 604	9 306	3 976	5 565	7 628	14 311	14 311	14 311	14 311	14 311	14 311	14 311	65 072	171 733
	Vote 3 - Planning & Development	1 330	1 330	1 330	1 330	1 330	1 330	1 330	1 330	1 330	1 330	1 330	1 330	1 330	1 330	15 964
	Vote 4 - Technical Services	8 162	8 014	5 050	539	4 307	4 643	13 125	13 125	13 125	13 125	13 125	13 125	13 125	61 161	157 503
	Vote 5 - Community & Social Services	261	169	18	164	8	146	2 174	2 174	2 174	2 174	2 174	2 174	2 174	26 083	28 083
	Vote 6 - Community & Social Services <sup>1</sup>	86	297	168	34	51	51	1 224	1 224	1 224	1 224	1 224	1 224	1 224	7 879	14 666
	Vote 7 - [NAME OF VOTE 7]															
	Vote 8 - [NAME OF VOTE 8]															
	Vote 9 - [NAME OF VOTE 9]															
	Vote 10 - [NAME OF VOTE 10]															
	Vote 11 - [NAME OF VOTE 11]															
	Vote 12 - [NAME OF VOTE 12]															
	Vote 13 - [NAME OF VOTE 13]															
	Vote 14 - [NAME OF VOTE 14]															
	Vote 15 - [NAME OF VOTE 15]															
	<b>Total Expenditure by Vote</b>	<b>13 978</b>	<b>14 457</b>	<b>15 978</b>	<b>6 073</b>	<b>11 289</b>	<b>13 808</b>	<b>34 552</b>	<b>34 552</b>	<b>34 552</b>	<b>34 552</b>	<b>34 552</b>	<b>34 552</b>	<b>34 552</b>	<b>151 927</b>	<b>414 618</b>
	<b>Surplus/Deficit</b>	<b>13 800</b>	<b>13 041</b>	<b>12 895</b>	<b>22 511</b>	<b>16 327</b>	<b>14 562</b>	<b>6 684</b>	<b>6 684</b>	<b>6 684</b>	<b>6 684</b>	<b>6 684</b>	<b>6 684</b>	<b>6 684</b>	<b>(31 780)</b>	<b>80 209</b>