

DIPALESENG LOCAL MUNICIPALITY



SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

2026/2027

Contents

1. MUNICIPAL MANAGER'S QUALITY CERTIFICATE	4
2. EXECUTIVE MAYOR'S CERTIFICATE OF APPROVAL	5
3. STRATEGIC POLICY CONTEXT	6
3.1. Vision	6
3.2. Mission	6
4. LEGISLATIVE FRAMEWORK.....	6
5. PURPOSE OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.....	7
6. BACKGROUND	7
7. MONITORING AND EVALUATION	8
8. GENERAL KEY PERFORMANCE INDICATORS	8
8.1. Strategic Objectives	9
8.1.1. Basic Service Delivery:	9
8.1.2. Municipal Transformation and Organizational Development.....	9
8.1.3. Municipal Financial Viability and Financial Management.....	9
8.1.4. Good Governance and Public Participation.....	9
8.1.5. Local Economic Development	9
8.1.6. Spatial Rationale.....	10
9. 2025/2026 MONTHLY FINANCIAL PROJECTIONS	11
10. 2025/2026 REVENUE BY SOURCE	12
11. 2025/2026 CAPITAL EXPENDITURE.....	13
12. 3 – 5 YEAR INFRASTRUCTURE PLAN	14
13. 2025/2026 SDBIP QUARTERLY EVALUATION PROCESS.....	15
13.1. Process Outlines.....	16
13.2. Schedule of Dates	16
14. TOP LAYER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN PER STRATEGIC FOCUS AREA (SFA)	17
14.1. SFA 1: Basic Service Delivery: Infrastructure Services (IS) and Community Services and Public Safety (CSPS)	17
14.2. SFA 2: Municipal Transformation and Organizational Development: Corporate Services (CS)	26
14.3. SFA 3: Municipal Financial Viability and Financial Management: Budget and Treasury Office (BTO).....	31

14.4.	SFA 4: Good Governance and Public Participation: Municipal Manager (MM)	36
14.5.	SFA 5: Local Economic Development: Planning and Economic Development (PED) 39	
14.6.	SFA 6: Spatial Rationale, Municipal Planning and Integrated Human Settlement: Planning and Economic Development (PED)	Error! Bookmark not defined.
15.	SUMMARY OF STRATEGIC FOCUS AREAS	45
16.	APPROVAL BY THE EXECUTIVE MAYOR	45

1. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Lwazi Cindi, the Municipal Manager of Dipaleseng Local Municipality, hereby submit the Top Layer (TL) Service Delivery and Budget Implementation Plan for the 2026/2027 financial year for consideration by the Executive Mayor. This TL SDBIP 2026/27 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.

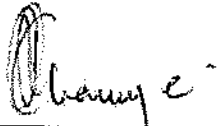


MR L. CINDI
MUNICIPAL MANAGER

Date: 25th June 2026

2. EXECUTIVE MAYOR'S CERTIFICATE OF APPROVAL

I, Nomacala Beryl Khanye, in my capacity of the Executive Mayor of Dipaleseng Local Municipality, hereby approve and submit the Top Layer (TL) Service Delivery and Budget Implementation Plan for the 2026/2027 financial year to the Council for notification, as required in terms of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and the regulations made under this Act.



CLLR N.B. KHANYE
EXECUTIVE MAYOR

Date: 25th June 2026

L.C. NOK

3. STRATEGIC POLICY CONTEXT

3.1. Vision

We describe the vision of where we want to be as a municipality of Dipaleseng as a "Centre of Reliable Quality and Affordable Services, and Sustainable Economic Opportunities".

3.2. Mission

Our mission is committed to the Provision of Sustainable Services to communities and ensure that they are served by accountable and effective municipality.

4. LEGISLATIVE FRAMEWORK

The Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003) requires that Municipalities prepare a Service Delivery and Budget Implementation Plan (SDBIP) as a strategic financial management tool to ensure that budgetary decisions that are adopted by municipalities for the financial year are aligned with their strategic planning tool, the Integrated Development Plan (IDP).

The SDBIP is a contract between Council, administration & community. It gives effect to the IDP and budget of the municipality. The municipal budget shall give effect to the strategic objectives contained in the IDP. The SDBIP shall contain details on the execution of the budget & information on programmes & projects. There should be regular reporting on progress on the programmes or projects hence the performance evaluation have been indicated in the document. The SDBIP intends to empower Councilors to perform their oversight responsibility better.

Section 69(3)(a) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) requires the Accounting Officer to submit a draft Service Delivery and Budget Implementation Plan (SDBIP) to the Mayor: • no later than 14 days after the approval of the Budget and drafts of the performance agreements as required in terms of Section 57 (1) (b) of the Municipal Systems Act, Act 32 of 2000; • The Mayor must subsequently approve the SDBIP no later than 28 days after the approval of the Budget in accordance with section 53(1)(c)(ii) of the MFMA.

Section 1 of the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003) defines the SDBIP as: "a detailed plan approved by the mayor of a municipality in terms of

section 53(1)(c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget and which must include the following:

- Projections for each month;
- Revenue to be collected by source;
- Operational and capital expenditure by vote;
- Service Delivery targets and performance indicators for each quarter.

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

The five necessary components are:

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

5. PURPOSE OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The Service Delivery and Budget Implementation Plan (SDBIP) is a detailed annual financial plan for implementing services using the approved budget for 2026/2027. This annual service delivery plan called the SDBIP is based on the approved IDP and Budget. The SDBIP serves as a contract between the municipality and the community on the services that the municipality commits to deliver over the twelve (12) months. It also helps to hold the municipality and its management accountable for the performance on the mentioned programmes and projects.

6. BACKGROUND

The Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003) prescribes that each municipality must compile its SDBIP. The Mayor of the municipality is required to approve the SDBIP within 28 days after the approval of the budget and table the same at a Municipal Council meeting and made public no later than 14 days after approval for information. National Treasury's MFMA Circular No.13 further states that the SDBIP is a layered plan, once the top-layer targets have been set as in this document, the various departments of the municipality

develop the next lower-level. The organization of the SDBIP is in terms of the prescribed Key Performance Areas:

- Basic Service Delivery;
- Municipal Transformation and Organizational Development;
- Municipal Financial Viability and Management;
- Good Governance and Public Participation;
- Local Economic Development; and
- Spatial rationale

7. MONITORING AND EVALUATION

The Organizational Performance Management System (OPMS) Framework and Policy were approved by Council. The performance management system makes provisions for the Quarterly and Mid-year performance reporting and reviews on the implementation of the SDBIP. The key focus areas and service delivery targets for 2025/2026 are outlined in the departmental scorecards of this plan.

8. GENERAL KEY PERFORMANCE INDICATORS

The following key performance indicators will be complied with as prescribed in terms of Section 10 of the Local Government Municipal Planning and Performance Management Regulations, 2001:

- The percentage of households with access to basic level of water, sanitation, electricity and solid waste removal;
- The percentage of households earning less than R1100 per month with access to basic free services;
- The percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan;
- The number of jobs created through the municipality's local economic development initiatives including capital projects;
- The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan;
- The percentage of a municipality's budget actually spent on implementing its workplace skills plan;
- Financial viability as expressed by the ratios in the gazette.

8.1. Strategic Objectives

8.1.1. Basic Service Delivery:

- i. To ensure the existing infrastructure is maintained and improved;
- ii. To provide access to basic services;
- iii. To extend the provision of basic services and infrastructure to rural areas;
- iv. To improve delivery of capital projects through investment in infrastructure development;
- v. To facilitate the provision of housing

8.1.2. Municipal Transformation and Organizational Development

- i. To foster effective and efficient Inter-Governmental Relations (IGR);
- ii. To ensure on-going human resource development;
- iii. To attract and retain skilled employees;
- iv. To be an innovative organization with improved performance.

8.1.3. Municipal Financial Viability and Financial Management

- i. To ensure efficient and effective management of Council assets and properties;
- ii. To improve revenue, cost reduction and management of debt;
- iii. To ensure expenditure on long-term capital infrastructure project plans

8.1.4. Good Governance and Public Participation

- i. To promote a culture of participatory democracy;
- ii. To develop and review organizational policies to be in line with current national and provincial agenda;
- iii. To develop an ethical organizational which is fraud and corruption free;
- iv. To promote and uphold principles of good governance and legal compliance;
- v. To ensure a safe and crime free municipality;
- vi. To promote human rights and social upliftment of vulnerable groups and address moral regeneration needs;
- vii. To promote and safeguard the municipal brand.

8.1.5. Local Economic Development

- i. To grow the economy of the municipality through investment attraction and tourism development;

- ii. To create an enabling environment to grow businesses, cooperatives and SMMEs;
- iii. To drive job creation initiatives;
- iv. To promote township and rural development through nodal developments especially for commerce and industries;
- v. To promote sustainable livelihoods and enhance the fight against poverty;
- vi. To facilitate participation of youth and previously disadvantaged individuals in the economy.

8.1.6. Spatial Rationale

- i. To create sustainable and resilient settlements;
- ii. To promote and enhance planned development and land administration;
- iii. To promote green economy.

L.C. NBE.

9. 2026/2027 MONTHLY FINANCIAL PROJECTIONS

MP306 Dipaleseng - Supporting Table SA25 Budgeted monthly revenue and expenditure

R Recurring Revenue	Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2
Exchange Revenue	Service charges - Electricity	11,887	11,887	11,887	11,887	11,887	11,887	11,887	11,887	11,887	11,887	11,887	11,887	10,388	141,121	145,920	150,881
	Service charges - Water	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	31,629	32,673	33,718
Service charges - Waste Management	Service charges - Waste Management	2,604	2,604	2,604	2,604	2,604	2,604	2,604	2,604	2,604	2,604	2,604	2,604	2,604	31,250	32,281	33,314
	Service charges - Waste Management	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	12,096	12,495	12,895
Sale of Goods and Rendering of Services	Sale of Goods and Rendering of Services	160	160	160	160	160	160	160	160	160	160	160	160	160	1,915	1,978	2,041
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interest earned from Receivables	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	47,677	50,421	50,827
Dividends	Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	Rental from Fixed Assets	35	35	35	35	35	35	35	35	35	35	35	35	35	417	431	445
	License and permits	127	127	127	127	127	127	127	127	127	127	127	127	127	1,528	1,579	1,629
Special rating levies	Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges	Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Operational Revenue	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	15,700	19,311	26,025
Non-Exchange Revenue	Non-Exchange Revenue	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	43,658	53,888	56,819
	Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	Surcharges and Taxes	21	21	21	21	21	21	21	21	21	21	21	21	21	246	254	263
	Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	Licences or permits	9,719	9,719	9,719	9,719	9,719	9,719	9,719	9,719	9,719	9,719	9,719	9,719	9,719	116,630	118,524	123,321
	Transfer and subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Gains on disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	Other Gains	742	742	742	742	742	742	742	742	742	742	742	742	742	8,157	-	-
	Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			31,740	31,740	31,740	31,740	31,740	31,740	31,740	31,740	31,740	31,740	31,740	31,740	432,225	448,754	462,178
Expenditure	Expenditure	7,590	7,590	7,590	7,590	7,590	7,590	7,590	7,590	7,590	7,590	7,590	7,590	7,590	90,834	92,268	96,651
	Employee related costs	724	724	724	724	724	724	724	724	724	724	724	724	724	8,686	9,072	9,416
Bulk purchases - electricity	Bulk purchases - electricity	11,481	11,481	11,481	11,481	11,481	11,481	11,481	11,481	11,481	11,481	11,481	11,481	11,481	137,776	150,189	163,722
	Inventory consumed	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	12,173	13,681	15,023
Debt impairment	Debt impairment	9,790	9,790	9,790	9,790	9,790	9,790	9,790	9,790	9,790	9,790	9,790	9,790	9,790	117,474	121,351	125,224
	Depreciation, amortisation and impairment	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	22,785	23,537	24,290
Interest, Dividends and Rent on Land	Interest, Dividends and Rent on Land	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	12,338	8,011	8,267
	Contracted services	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585	31,020	32,044	33,069
Transfers and subsidies	Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	Operational costs	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	15,510	16,022	16,535
	Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure	31,453	31,453	31,453	31,453	31,453	31,453	31,453	31,453	31,453	31,453	31,453	31,453	31,453	442,596	468,175	488,285
Surplus/(Deficit)			287	287	287	287	287	287	287	287	287	287	287	287	3,629	3,579	3,912

T. C. VBE

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	69,429	75,634	91,447	95,868	111,130	111,130	86,024	141,121	145,920	150,881
Service charges - Water	2	26,424	28,928	29,125	30,589	30,589	30,589	24,874	31,629	32,673	33,718
Service charges - Waste Water Management	2	24,985	27,290	28,368	30,222	30,222	30,222	30,222	31,250	32,281	33,314
Service charges - Waste Management	2	9,421	10,448	11,217	11,698	11,698	11,698	9,747	12,096	12,495	12,895
Sale of Goods and Rendering of Services	2	1,356	1,294	1,780	2,322	1,852	1,852	1,459	1,915	1,978	2,041
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	45,018	44,362	52,503	56,629	56,070	56,070	50,445	47,877	50,421	50,827
Interest earned from Current and Non Current Assets	2	685	470	241	380	-	-	-	-	-	-
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	282	446	400	455	404	404	354	417	431	445
Licence and permits	2	5,457	3,632	3,970	3,064	1,478	1,478	2,160	1,528	1,579	1,629
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	39	17	33	10,800	15,226	15,226	6	15,700	19,311	26,025
Non-Exchange Revenue	2	-	-	-	-	-	-	-	-	-	-
Property rates	2	30,314	37,442	32,021	40,669	41,586	41,586	34,608	43,858	53,888	56,819
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2,883	1,611	1,449	125	238	238	327	246	254	263
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	104,359	109,174	110,201	114,108	114,108	114,108	111,308	116,630	118,524	123,321
Interest	2	-	-	-	-	-	-	-	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	2	2,384	1,939	(2,662)	-	-	-	-	8,157	-	-
Total Revenue (excluding capital transfers and contributions)		323,036	343,286	360,892	396,929	420,263	420,263	345,955	452,225	469,754	492,170
Expenditure											
Employee related costs	2	76,535	84,696	97,060	84,090	84,090	84,090	96,531	90,834	92,268	96,051
Remuneration of councillors	2	5,696	6,993	8,041	6,292	6,292	6,292	7,107	6,666	6,972	7,476
Bulk purchases - electricity	2	89,235	98,065	107,387	126,388	126,388	126,388	107,310	137,776	150,189	163,722
Inventory consumed	2.8	70,593	40,232	37,799	7,500	10,000	10,000	21,769	12,173	13,681	11,023
Debt impairment	2.3	175,308	83,365	94,830	117,456	113,611	113,611	1,752	117,474	121,351	125,234
Depreciation, amortisation and impairment	2	45,644	33,816	135,954	22,035	22,035	22,035	61	22,785	23,537	24,290
Interest, Dividends and Rent on Land	2	36,119	36,001	48,442	7,500	7,50					

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	69,429	75,634	91,447	95,868	111,130	111,130	86,024	141,121	145,920	150,881
Service charges - Water	2	26,424	28,928	29,125	30,589	30,589	30,589	24,874	31,629	32,673	33,718
Service charges - Waste Water Management	2	24,985	27,290	28,368	30,222	30,222	30,222	30,222	31,250	32,281	33,314
Service charges - Waste Management	2	9,421	10,448	11,217	11,698	11,698	11,698	9,747	12,096	12,495	12,895
Sale of Goods and Rendering of Services	2	1,356	1,294	1,780	2,322	1,852	1,852	1,459	1,915	1,978	2,041
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	45,018	44,362	52,503	56,629	56,070	56,070	50,445	47,877	50,421	50,827
Interest earned from Current and Non Current Assets	2	685	470	241	380	-	-	-	-	-	-
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	282	446	400	455	404	404	354	417	431	445
Licence and permits	2	5,457	3,632	3,970	3,064	1,478	1,478	2,160	1,528	1,579	1,629
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	39	17	33	10,800	15,226	15,226	6	15,700	19,311	26,025
Non-Exchange Revenue	2	-	-	-	-	-	-	-	-	-	-
Property rates	2	30,314	37,442	32,021	40,669	41,586	41,586	34,608	43,858	53,888	56,819
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2,883	1,611	1,449	125	238	238	327	246	254	263
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	104,359	109,174	110,201	114,108	114,108	114,108	111,308	116,630	118,524	123,321
Interest	2	-	-	-	-	-	-	-	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	2	2,384	1,939	(2,662)	-	-	5,662	-	8,157	-	-
Total Revenue (excluding capital transfers and contributions)		323,036	343,286	360,892	396,929	420,263	420,263	345,955	452,225	469,754	492,170
Expenditure											
Employee related costs	2	76,535	84,696	97,060	84,090	84,090	84,090	96,531	90,834	92,268	96,051
Remuneration of councillors	2	5,696	6,993	8,041	6,292	6,292	6,292	7,107	6,666	6,972	7,476
Bulk purchases - electricity	2	89,235	98,065	107,387	126,388	126,388	126,388	107,310	137,776	150,189	163,722
Inventory consumed	2.8	70,593	40,232	37,799	7,500	10,000	10,000	21,769	12,173	13,681	11,023
Debt impairment	2.3	175,308	83,365	94,830	117,456	113,611	113,611	1,752	117,474	121,351	125,234
Depreciation, amortisation and impairment	2	45,644	33,816	135,954	22,035	22,035	22,035	61	22,785	23,537	24,290
Interest, Dividends and Rent on Land	2	36,119	36,001	48,442	7,500	7,500	7,500	6,267	12,338	8,011	6,267
Contracted services	2	54,229	65,801	126,334	13,750	30,000	30,000	31,475	31,020	32,044	33,069
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	-	-	-	-	-	-	-	-	-	-
Operational costs	2	20,016	26,712	34,983	9,500	15,000	15,000	29,286	15,510	16,022	16,535
Disposal of Fixed and Intangible Assets	2	1,757	3,188	6,835	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		575,133	478,869	607,664	396,512	418,917	418,917	368,427	448,596	466,175	488,266
Surplus/(Deficit)		(252,097)	(135,583)	(337,572)	417	3,346	3,346	(22,472)	3,629	3,579	3,912

11. 2026/2027 CAPITAL EXPENDITURE

Vote Description	2022/23	2023/24	2024/25	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	2025/26 Budget Year	2026/27 Budget Year	2027/28 Budget Year
Capital Expenditure - Vote										
Multi-year expenditure to be appropriated										
Vote 1 - EXECUTIVE AND COUNCIL	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-
Vote 4 - DEVELOPMENT AND PLANNING	-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION	-	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS	-	-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER MANAGEMENT	-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	118,164	151,234	76,800	16,526	22,925	22,925	-	16,753	34,505	35,615
Capital Expenditure - Vote	118,164	151,234	76,800	16,526	22,925	22,925	-	16,753	34,505	35,615
Capital Expenditure - Functions										
Government and administration	905	5,818	600	-	-	-	439	-	-	-
Community and public safety	905	5,818	600	-	-	-	639	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and public safety	-	193	0	5,215	5,215	5,215	-	-	-	-
Sport and recreation	-	193	0	5,215	5,215	5,215	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	(116,756)	15,979	17,846	6,877	6,877	6,877	4,315	-	-	-
Planning and development	(116,756)	15,979	17,846	6,877	6,877	6,877	4,315	-	-	-
Road transport	2,359	15,979	17,846	6,877	6,877	6,877	4,315	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-
Trading services	234,413	131,244	56,353	4,434	9,933	9,933	9,863	16,753	34,505	35,615
Engineering services	38,337	22,506	2,520	-	-	-	-	368	10,205	10,666
Water management	14,351	108,739	54,701	2,346	7,847	7,847	9,087	9,384	13,851	14,271
Waste management	-	-	1,132	2,086	2,086	2,086	776	6,961	10,449	10,728
Other	118,164	151,234	76,800	16,526	22,925	22,925	14,817	16,753	34,505	35,615
Capital Expenditure - Functions	118,164	151,234	76,800	16,526	22,925	22,925	14,817	16,753	34,505	35,615
Funded by:										
National Government	82,242	142,273	76,073	16,526	22,925	22,925	14,287	16,753	34,505	35,615
Regional Government	-	-	-	-	-	-	-	-	-	-
Local Government	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (mandatory allocations) (Net / Prior Departmental Contributions, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	82,242	142,273	76,073	16,526	22,925	22,925	14,287	16,753	34,505	35,615

L.C. NBK

12. 3 – 5 YEAR INFRASTRUCTURE PLAN

No.	Project Description	STATUS	Project Value	Ward Location	Type	Funding Source	Comments
1.	Upgrading of Siyathemba Stadium – Phase 4	In progress	R5 000 000,00	1	Sports Facility	MIG	Construction Phase
2.	Upgrading of Grootvlei Sport Fields	Not completed	R8 000 000,00	6	Sports Facility	MIG	Planning Phase
3.	Installation of high mast lights in Dipaleseng LM	Completed	R7 000 000,00	1 – 6	Electricity	MIG	Completed
4.	Upgrading of Siyathemba Sewer Pump Station – Phase 2	In progress	R11 500 000,00	4	Sanitation	MIG & WSIG	Construction phase
5.	Construction of Charles Street phase 1-2	Phase 1-completed	R26 000 000,00	3	Roads	MIG	Phase 2-Deferred
6.	Construction of a new Balfour 10 MVA Substation	Completed	R42 000 000,00	1 – 6	Electricity	INEP	Completed
7.	Construction of a new Nthoroane substation	In progress	R88 000 000,00	6	Electricity	INEP	Designs completed
8.	Electrification of 1 200 h/h in Ridgeview	Completed	R29 000 000,00	2	Electricity	INEP	Completed
9.	Electrification of 500 h/h in Grootvlei Ext 3 (Phase 1)	Not completed	R8 800 000,00	5	Electricity	INEP	Planning Phase
10.	Electrification of 1600 h/h in Grootvlei Ext 3 (Phase 2)	Not completed	R42 000 000,00	5	Electricity	INEP	Planning Phase
11.	Construction of bulk Water Scheme in Dipaleseng – Phase 1 – 4	Completed	R50 000 000,00	1 – 6	Water	RBIG	Completed
12.	Construction of bulk sewer connection to 1200 h/h in Grootvlei Ext 3 (Phase 1)	Not completed	R12 500 000,00	5	Sewer	MIG	Planning Phase
13.	Construction of bulk water connection to 1200 h/h in Grootvlei Ext 3 (Phase 1)	Not completed	R9 750 000,00	5	Water	MIG	Planning Phase
14.	Construction of bulk sewer connection to 1200 h/h in Grootvlei Ext 3 (Phase 2)	Not completed	R55 500 000,00	5	Sewer	MIG	Planning Phase
15.	Construction of bulk water connection to 1200 h/h in Grootvlei Ext 3 (Phase 3)	Not completed	R27 000 000,00	5	Water	MIG	Planning Phase
16.	Fencing of Nthoroane Cemetery	Not completed	R2 700 000,00	6	Public Amenity	MIG	Planning Phase
17.	Upgrading of Nthoroane Sports Precinct	Not completed	R26 000 000,00	6	Sports Facility	MIG / Sasol	Construction to start
18.	Implementation of Water Demand Management and Conservation	Not completed	R4 500 000,00	1 – 6	Water	MSIG	Planning Phase
19.	Upgrading of Siyathemba Landfill Site	In progress	R16 000 000,00	1, 2, 3 & 4	Solid Waste	MIG & WSIG	Construction Phase
20.	Upgrading of Grootvlei Landfill Site	Not completed	R7 500 000,00	5	Solid Waste	MIG	Planning Phase

L. C.

DBK

No.	Project Description	STATUS	Project Value	Ward Location	Type	Funding Source	Comments
21.	Upgrading of Nthoroane Landfill Site	Not completed	R16 000 000,00	6	Solid Waste	MIG	Planning Phase
22.	Replacement of Asbestos Pipes in Dipaleseng	Not completed	R25 000 000,00	1 – 6	Water	WSIG	Planning Phase
23.	Replacement of old steel water pipes in Dipaleseng	Not completed	R20 000 000,00	1 - 6	Water	WSIG	Planning Phase
24.	Water reticulation in Nthoroane	Not completed	R29 500 000,00	6	Water	MIG / Sasol	Planning Phase
25.	Construction of Stormwater Infrastructure in Siyathemba	Not completed	R5 500 000,00	1, 2, 3 & 4	Stormwater	MIG	Planning Phase
26.	Construction of Stormwater infrastructure in Nthoroane	Not completed	R5 000 000,00	6	Stormwater	MIG	Planning Phase
27.	Provision of VIP Toilets in Rural Areas	Not completed	R1 200 000,00	2, 3, 4, 5 & 6	Sewer	MIG	Planning Phase
28.	De-sludging of Existing VIP Toilets in Rural Areas	Not completed	R950 000,00	2, 3, 4, 5 & 6	Sewer	MIG	Planning Phase
29.	Cleaning and de-sludging of water reservoirs	Completed	R1 200 000,00	1 – 6	Water	MIG	Completed
30.	Fencing of water and sewer treatment plants	Not completed	R3 000 000,00	1 - 6	Water & Sewer	MIG	Planning Phase
31.	Development of a Water Service Development Plan	Not completed	R1 200 000,00	1 – 6	Water & Sewer	DBSA / Internal	Planning Phase
32.	Updating of the Electricity / Energy Master Plan	Not completed	R1 200 000,00	1 – 6	Electricity	DBSA / Internal	Planning Phase
33.	Dam Safety Inspection (Haarhoff Dam)	Not completed	R200 000,00	2 – 6	Water	DBSA / Internal	Planning Phase
34.	Upgrading of various internal access roads in Dipaleseng	Not completed	R60 000 000,00	1 - 6	Roads	MIG	Planning Phase
35.	Electricity reticulation in Balfour North	Not completed	R11 000 000,00	3	Electricity	INEP	Planning Phase
36.	Upgrading of electrical networks in Dipaleseng	Not completed	R9 000 000,00	1 - 6	Electricity	INEP / DBSA	Planning Phase
37.	Fencing of electrical substations	Not completed	R6 800 000,00	1 – 6	Electricity	MIG	Planning Phase
38.	Refurbishment of Grootvlei and Eskom WWTW	Not completed	R47 200 000,00	5	Sewer	WSIG / DBSA	Procurement of Service Providers
39.	Refurbishment of Greylingstad WWTW	Not completed	R13 000 000,00	6	Sewer	WSIG / DBSA	Planning Phase
40.	Refurbishment of Balfour WWTW	Not completed	R43 800 000,00	3	Sewer	WSIG / DBSA	Planning Phase
41.	Upgrading of Siyathemba sewer pipeline	In progress	R 15 842 277.00	1, 2, 4	sewer	MIG	Construction phase
GRAND TOTAL			R 686 842 277.00				

8

13. 2026/2027 SDBIP QUARTERLY EVALUATION PROCESS

L.C. NBC

In order to assess an organization's performance, a balanced view is required, incorporating a multi perspective assessment of how the organization performs. The quality and full understanding of such reports is important as the process is to help improve organizational systems and practices. While in our case performance, planning and regular valuations is a legislative requirement, cognizance needs to be taken of the fact that for every organization taking its responsibilities seriously and determined to be a better performer this exercise is essential. The developed plan is to be evaluated quarterly in line with the legislation as well as good organizational practice. Quarterly evaluation reports will be submitted to the Audit Committee.

13.1. Process Outlines

Given the required reporting to National Treasury by the municipality the process shall be as follows:

- Quarterly evaluations must be held within two (2) months following the end of the quarter;
- Departmental reports accompanied by portfolio of evidence files should be submitted no later than the 15th of the month following the end of the quarter to PMS&E Office;
- In addition to the performance reports, departments are to submit performance (quarterly) plans projecting targets for quarter ahead;
- Agenda for the quarterly evaluation meetings to be made available to all members no later than three (3) working days prior to the meeting;
- Each Head of Department should come with all line managers to the quarterly evaluation meetings.

13.2. Schedule of Dates

Below is the proposed schedule of dates for submission of reports to the relevant Manager, Management Evaluation and Quarterly Evaluation Committees:

SDBIP Schedule for 2026/2027

ACTIVITY	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
	October 2026	January 2027	April 2027	July 2027
Submission of Reports	09 th	12 th	09 th	09 th
Management Evaluation	23 RD	25 th	23 RD	14 th
Quarterly Evaluations	20 th November 2026	19 th February 2027	20 th May 2027	20 th August 2027

L - C .

NBC

14. TOP LAYER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN PER STRATEGIC FOCUS AREA (SFA)

14.1.SFA 1: Basic Service Delivery: Infrastructure Services (IS) and Community Services and Public Safety (CSPS)

DIPALESENG LOCAL MUNICIPALITY (MP 306)											
2026/2027 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANT											
INFRASTRUCTURE SERVICES											
DIRECTOR INFRASTRUCTURE SERVICES: Mr FN Shabangu						REPORTING AUTHORITY: MUNICIPAL MANAGER					
IDP Ref. No.	Strategic Objectives	Key Performance Indicator (Activity / Project / Key Initiative)	Unit of Measurement	Source of Funding	2025/26 Baseline	2026/27 Annual Target	2026/27 Quarterly Targets				Portfolio of Evidence
							Q1	Q2	Q3	Q4	
IS: 01	Basic Service Delivery	% of grant expenditure spent by 30 June 2027	%	Capex	100%	100%	25%	25%	25%	25%	Signed monthly grant expenditure reports submitted to Council, CoGTA and PT
IS:02	Basic Service Delivery	# Installation of Water Meters	#	Capex	10	12	3	3	3	3	Signed monthly reports and pictures
IS:03	Basic Service Delivery	# Installation of Electricity Meters	#	Capex	New	12	3	3	3	3	Signed monthly reports and pictures

IS: 04	Basic Service Delivery	# of monthly grant expenditure (MIG & INEP) reports (DORA) submitted by 07th of each month for the 2026/27 FY	#	Capex	12	12	3	3	3	3	3	Signed monthly expenditure reports submitted to Council, CoGTA & PT
IS: 05	Basic Service Delivery	# number of (MIG, INEP) projects implemented (Construction of Siyathemba Bulk Sewer Pipeline).	#	Capex	New	12	3	3	3	3	3	Signed monthly Progress/Technical reports, minutes.
IS: 06	Basic Service Delivery	# of approved PMU project Implementation Plans by 30 June 2027	#	Capex	1	1	1	N/A	N/A	N/A	N/A	Approved PMU Project Implementation Plan
IS: 07	Basic Service Delivery	# of existing formal households provided with potable water by 30 June 2027	#	Opex	12 534	12 534	12 534	12 534	12 534	12 534	12 534	Monthly Billing Report
IS: 08	Basic Service Delivery	# of existing formal households provided with sanitation services by 30 June 2027	#	Opex	12 534	12 534	12 534	12 534	12 534	12 534	12 534	Monthly Billing Report
IS: 09	Basic Service Delivery	# of existing formal households provided with electrical services by 30 June 2027	#	Opex	12 534	12 534	12 534	12 534	12 534	12 534	12 534	Monthly Billing Report
IS: 10	Basic Service Delivery	# of KM of gravel roads maintained by 30 June 2027	KM	Opex	30	40	10	10	10	10	10	Signed monthly reports / Completion Certificates

IS: 11	Basic Service Delivery	# of m2 of tarred roads maintained by 30 June 2027	M ²	Opex	3 000	3 000	750	750	750	750	Signed monthly reports / Completion Certificates
IS: 12	Basic Service Delivery	# of highmast lights maintained by 30 June 2027	#	Opex	87	87	57	67	77	87	Signed monthly reports / Completion Certificates
IS: 13	Basic Service Delivery	# of KM of stormwater infrastructure maintained by 30 June 2027	#	Opex	30	40	10	10	10	10	Signed monthly reports / Completion Certificates
IS: 14	Basic Service Delivery	# of Water Quality Compliance Levels as per analysis certificates (SANAS TESTING LAP) - Analytical Test Report	#	Opex	12	12	3	3	3	3	Water quality results from accredited Laboratory
IS: 15	Good Governance	# of Infrastructure Project Steering Committee meetings convened by 30 June 2027	#	Opex	New	11	3	2	3	3	Agendas issued / Minutes of meetings and attendance registers
IS: 16	Financial Management	Reduction of overtime by 40hrs	#	Opex	40hrs	40hrs	40hrs	40hrs	40hrs	40hrs	Timesheet and pre-authorisation forms
IS: 17	Financial Management	Reduction of UIFW by 50% by end of June 2027	%	Opex	R206847258	50%	50%	50%	50%	50%	Quarterly Deviation Reports
IS: 18	Organizational Development	# of Quarterly Performance Files submitted to Internal Audit within 10 days after each Quarter	#	Opex	4	4	1	1	1	1	Quarterly Performance Reports with PoEs

L.C. RBE

IS: 19	Good Governance	# of Performances agreements concluded between Directors and line Managers	#	Opex	2	2	2	N/A	N/A	N/A	Signed performance Agreements
IS: 20	Service Delivery	# of Monthly Departmental meetings convened by June 2027	#	Opex	12	12	3	3	3	3	Agenda, Signed minutes and Attendance Register.
IS: 21	Service Delivery	# of Departmental Quarterly Performance Assessments concluded with the line managers by June 2027	#	Opex	4	4	1	1	1	1	Quarterly assessment reports
IS: 22	Good Governance	# of AG findings resolved by June 2027	#	Opex	100%	100%	100%	100%	100%	100%	Quarterly Updated Audit action plan report
IS: 23	Service Delivery	# of meetings held in monitoring Capital Projects Contracts for the period ending in June 2027	#	Opex	New	4	1	1	1	1	Agenda, Signed minutes and Register.
IS: 24	Financial Management	# of FRP Activities Implemented by June 2027	#	Opex	4	4	1	1	1	1	Financial Recovery Plan Reports
IS: 25	Good Governance	% of Audit and Performance Audit Committee resolutions and IA's recommendations implemented by 30 June 2027	%	Opex	72%	100%	100%	100%	100%	100%	Updated APAC resolution register

J - C NBR

IS: 26	Good Governance	% of Council Resolutions implemented by 30 June 2027	%	Opex	100%	100%	100%	100%	100%	100%	100%	Updated Council resolution register
IS: 27	Financial Management	# of days taken to award tenders from the date of advertisement	#	Opex	New	New	< 90 days	< 90 days	< 90 days	< 90 days	< 90 days	Tender advert, bid committee minutes and letters of appointments
IS: 28	Financial Management	Implementation of Risk Mitigations	#	Opex	4	4	1	1	1	1	1	Quarterly Risk Mitigation report
IS: 29	Good Governance	# DDM Obligations	#	Opex	New	4	1	1	1	1	1	Quarterly Reports
							29	28	27	27	27	

DIPALESENG LOCAL MUNICIPALITY (MP 306)												
2026/2027 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN												
COMMUNITY SERVICES AND PUBLIC SAFETY												
DIRECTOR COMMUNITY SERVICES AND PUBLIC SAFETY: MR T.B.W.					REPORTING AUTHORITY: MUNICIPAL MANAGER: MR. L. CINDI DLAMINI							
IDP Ref. No.	Strategic Objectives	Key Performance Indicator (Activity / Project / Key Initiative)	Unit of Measurement	Source of Funding	2024/25 Baseline	2025/26 Annual Target	2026/27 Planned Q1 Targets	Quarterly Q2	Quarterly Q3	Quarterly Q4	Portfolio of Evidence	
CSPS: 01	Basic Service Delivery	# of existing formal households provided with refuse services by 30 June 2027	#	Opex	12 534	12 534	12 534	12 534	12 534	12 534	Monthly Billing Report	

J.C., r3c

CSPS: 02	Basic Service Delivery	# of External Audits of the Landfill Sites conducted by 30 June 2027	#	Opex	1	1	N/A	N/A	N/A	1	1 External Audit of Landfill Sites
CSPS: 03	Basic Service Delivery	# of revised Disaster Management Plan by 31 June 2027	#	Opex	1	1	N/A	N/A	N/A	1	Approved Disaster Management Plan
CSPS: 04	Basic Service Delivery	# of revised Physical Security Plan by 31 June 2027	#	Opex	1	1	N/A	N/A	N/A	1	Approved Physical Security Plan
CSPS: 05	Basic Service Delivery	# of traffic law enforcements conducted by 30 June 2027	#	Opex	1	1 620	405	405	405	405	Quarterly reports on Traffic Law Enforcement Reports
CSPS: 06	Basic Service Delivery	# of incident reports on structural fires occurring in informal settlements by 30 June 2027	#	Opex	4	4	1	1	1	1	# of Quarterly Incident Reports
CSPS: 07	Basic Service Delivery	# of community members utilizing Library Services by 30 June 2027	#	Opex	3000	3 000	750	750	750	750	Monthly Reports on Patrons visiting Libraries
CSPS: 08	Basic Service Delivery	# of reports on municipal buildings maintained by 30 June 2027	#	Opex	11	11	3	3	3	2	# of monthly reports submitted to portfolio
CSPS: 09	Good Governance	# of Quarterly Community Safety Forums convened by 30 June 2027	#	Opex	4	4	1	1	1	1	Minutes of meetings and attendance register

J-C-18BE

CSPS: 10	Good Governance	# of Quarterly Waste Management Awareness Campaigns convened by 30 June 2027	#	Opex	4	4	4	1	1	1	1	1	Attendance register
CSPS: 11	Good Governance & Public Participation	# of Community Surveys Conducted in the provision of emergency services by 30 June 2027	#	Opex	4	4	4	1	1	1	1	1	# of quarterly survey reports
CSPS: 12	Good Governance & Public Participation	# of by-law awareness campaigns conducted by 30 June 2027	#	Opex	4	4	4	1	1	1	1	1	Awareness campaigns Photo logs
CSPS: 13	Good Governance & Public Participation	# of Traffic Safety Awareness Campaigns conducted by 30 June 2027	#	Opex	12	12	12	3	3	1	1	1	Attendance Register of awareness campaigns and Photo logs
CSPS: 14	Good Governance & Public Participation	# of Transversal Activities conducted by 30 June 2027	#	Opex	8	8	8	2	2	2	2	2	Invitations, Attendance Registers and Photo Logs
CSPS: 15	Good Governance & Public Participation	# of HIV / Aids Awareness campaigns conducted by 30 June 2027	#	Opex	4	4	4	1	1	1	1	1	Invitations, Attendance Registers and Photo Logs
CSPS: 16	Good Governance	# of monthly reports submitted to the functionality of Library to	#	Opex	11	11	11	3	3	3	3	2	# of monthly reports submitted to Portfolio Committee

CSPS: 23	Good Governance	# of performance agreements concluded with manager	#	Opex	New	1	1	N/A	N/A	N/A	Signed performance agreement
CSPS: 24	Good governance	# of quarterly performance assessment concluded with manager	#	Opex	new	4	1	1	1	1	Quarterly assessment reports
CSPS: 25	Good governance	# of monthly departmental meetings held	#	Opex	New	12	3	3	3	3	Agendas issued, Minutes of meetings and attendance register
CSPS: 26	Financial Management	# of FRP Activities Implemented by June 2027	#	Opex	New	7	5	5	7	7	Financial Recovery Plan Reports
CSPS: 27	Good Governance	% of Resolved AG Findings by 20 June 2027	#	Opex	0%	New	100%	100%	100%	100%	Quarterly Updated Audit action plan report
CSPS: 28	Good Governance	% of Audit and Performance Audit Committee resolutions and IA's recommendations implemented by 30 June 2027	%	Opex	72%	100%	100%	N/A	100%	100%	Updated APAC resolution register
CSPS: 29	Good Governance	% of Council Resolutions implemented by 30 June 2027	%	Opex	100%	100%	N/A	N/A	100%	100%	Updated Council resolution register
CSPS: 30	Financial Management	# of days taken to award tenders from the date of advertisement	#	Opex	New	New	< 90 days	< 90 days	< 90 days	< 90 days	Tender advert, bid committee minutes and letters of appointments
CSPS: 31	Good Governance	# DDM Obligations	#	Opex	New	4	1	1	1	1	Quarterly Reports

J.C. NBE

CS: 04	Municipal Transformation	Development of a Workplace Skills Plan by 30 April 2027	#		Opex	1	1	N/A	N/A	N/A	1	Signed Workplace Skills Plan.
CS: 05	Municipal Transformation	# of Reports on Skills Development Programs Implemented by 30 June 2027	#		Opex	12	12	3	3	3	3	Quarterly Training and Skills Development Reports
CS: 06	Organizational Development	Review of HR Policies by 30 May 2027	#		Opex	1	1	N/A	N/A	N/A	1	HR Policies reviewed with a Council Resolution
CS: 07	Organizational Development	Review of ICT Policies by 30 May 2027	#		Opex	1	1	N/A	N/A	N/A	1	ICT Policies reviewed with a Council Resolution
CS: 08	Organizational Development	Review of Communication and Stakeholder Management Policies by 30 May 2027	#		Opex	1	1	N/A	N/A	N/A	1	Communication and Stakeholder Management Policies reviewed with a Council Resolution
CS: 09	Organizational Development	Review of Records Management Policies by 30 May 2027	#		Opex	1	1	N/A	N/A	N/A	1	Records Management Policies reviewed with a Council Resolution

CS: 10	Organizational Development	# of Quarterly Performance Files submitted to Internal Audit within 10 days after each Quarter	#	Opex	4	4	1	1	1	1	Quarterly Performance Reports with PoEs
CS: 11	Organizational Development	# of Updated Litigation register and monitored per quarter	#	Opex	New	4	1	1	1	1	Updated Litigation register
CS: 12	Organizational Development	# of reports in the File Plan and Records Management Policy	#	Opex	12	12	3	3	3	3	File Plan and Records Management Reports
CS: 13	Financial Management	Reduction of overtime to 40 hours threshold, in line with approved policy by 30 June 2027.	%	Opex	40hrs	40hrs	40hrs	40hrs	40hrs	40hrs	Timesheet and pre-authorisation forms
CS: 14	Financial Management	Reduction of UIFW by 50% by end of June 2027	%	Opex	R206847258	50%	50%	50%	50%	50%	Quarterly Deviation Reports
CS: 15	Good Governance	# of Portfolio Committee meetings convened by 30 June 2027	#	Opex	10	11	3	2	3	3	Minutes and attendance of attendance registers

J - C. NBK

CS: 16	Good Governance	# of Mayoral Committee meetings convened by 30 June 2027	#	Opex	5	11	3	2	3	3	Minutes and attendance of attendance registers
CS: 17	Good Governance	# of LLF meetings convened by 30 June 2027	#	Opex	10	11	3	2	3	3	Notice of the Meeting/Agendas Issued / Minutes of meetings and attendance registers
CS: 18	Good Governance	# of Council meetings convened by 30 June 2027	#	Opex	14	4	1	1	1	1	Minutes and attendance of attendance registers
CS: 19	Good Governance	% of Council resolutions implemented by 30 June 2027	%	Opex	100%	100%	100%	100%	100%	100%	100% Council Resolutions Register Implemented by 30 June 2025
CS: 20	Good Governance	% of Audit and Performance Audit Committee resolutions and IA's recommendations implemented by 30 June 2027	%	Opex	72%	100%	100%	100%	100%	100%	100% APC Resolutions Register Implemented by 30 June 2025
CS: 21	Good Governance	# of ICT meetings convened by 30 June 2027	#	Opex	4	4	1	1	1	1	Agendas issued / Minutes of meetings and attendance registers
CS: 22	Good Governance	% of website and social media posts updated by 30 June 2027	%	Opex	80%	100%	100%	100%	100%	100%	Screenshot of updated information on both platforms

CS: 23	Good Governance	# of media monitoring / analysis conducted by 30 June 2027	#	Opex	12	12	3	3	3	3	Media Analysis reports
CS: 24	Good Governance	# of Quarterly Newsletters Released 10 days after each quarter	#	Opex	4	4	1	1	1	1	Quarterly newsletter published within 1st month of the new Quarter
CS: 25	Good Governance	% of Resolved AG Findings by 20 June 2027	#	Opex	100%	100%	100%	100%	100%	100%	Quarterly Updated Audit action plan report
CS: 26	Financial Management	Implementation of Risk Mitigations	#	Opex	4	4	1	1	1	1	Quarterly Risk Mitigation report
CS: 27	Financial Management	# of FRP Activities Implemented by June 2027	#	Opex	4	4	1	1	1	1	Progress report on the implementation of the financial recovery plan and funding plan.
CS: 28	Organizational Development	# of Departmental Quarterly Performance assessment concluded with line managers by June 2027	#	Opex	New	4	1	1	1	1	Quarterly performance assessment report
CS: 29	Organizational Development	# of Monthly departmental meetings convened by June 2027	#	Opex	New	4	1	1	1	1	Minutes and attendance registers

T-C. NBE

CS: 30	Organizational Development	# of OHS inspection conducted by June 2027	#	Opex	New	11	3	2	3	3	Monthly OHS Inspection forms and monthly reports
CS: 31	Financial Management	# of days taken to award tenders from the date of advertisement	%	Opex	New	New	< 90 days	< 90 days	< 90 days	< 90 days	Tender advert, bid committee minutes and letters of appointments
CS: 32	Good Governance	# DDM Obligations	#	Opex	New	4	1	1	1	1	Quarterly Reports
							26	24	25	30	

14.3. SFA 3: Municipal Financial Viability and Financial Management: Budget and Treasury Office (BTO)

DIPALESENG LOCAL MUNICIPALITY (MP 306)											
2026/2027 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN											
BUDGET AND TREASURY											
CHIEF FINANCIAL OFFICER: MR T.H. THOKOANE						REPORTING AUTHORITY: MUNICIPAL MANAGER					
IDP Ref. No.	Strategic Objectives	Key Performance Indicator	Unit of Measurement	Source of Funding	2025/26 Baseline	2026/27 Annual Target	2026/27 Quarterly Targets				Portfolio of Evidence
							Q1	Q2	Q3	Q4	
BTO: 01	Basic Service Delivery	% of registered indigent formal h/h with access to free basic water by 30 June 2025	%	Opex	1529	100%	100%	100%	100%	100%	Indigent Register
BTO: 02	Basic Service Delivery	% of registered indigent formal h/h with access to free basic sewer services by 30 June 2027	%	Opex	1529	100%	100%	100%	100%	100%	Indigent Register

BTO: 03	Basic Service Delivery	% of registered indigent formal h/h with access to free basic electricity services by 30 June 2027	%		Opex.	1529	100%	100%	100%	100%	100%	Indigent Register
BTO: 04	Basic Service Delivery	% of registered indigent formal h/h with access to free basic solid waste services by 30 June 2027	%		Opex	1529	100%	100%	100%	100%	100%	Indigent Register
BTO: 05	Financial Viability	Going Concern Ratio by the end of June 2027	%		Opex	0:1	2:1	0:1	0:1	0:1	0:1	Audited Financial Statements
BTO: 06	Financial Viability	Rand value reduction of outstanding debt by 30 June 2027	R		Opex	New	R100m	R25m	R25m	R25m	R25m	Monthly and Quarterly Debtors Age Analysis
BTO: 07	Financial Viability	% of Revenue Collection Rate	%		Opex	65%	70%	70%	70%	70%	70%	Monthly and Quarterly Debtors Age Analysis
BTO: 08	Financial Management	% of Compliance to the Expenditure Plan by 30 June 2027	%		Opex	64%	100%	100%	100%	100%	100%	Monthly and Quarterly Creditors Age Analysis
BTO: 09	Financial Management	% of Compliance to SCM Regulation 6 by 30 June 2027	%		Opex	40%	100%	100%	100%	100%	100%	Section 71 Reports and Regulation 6 Reports Submitted to PT
BTO: 10	Financial Management	# of days taken to award tenders from the date of advertisement	#		Opex	< 90 days	< 90 days	< 90 days	< 90 days	< 90 days	< 90 days	Tender advert, bid committee minutes and letters of appointments
BTO: 11	Financial Management	% of compliance with MFMA to payment of creditors within 60 days upon receipt of the invoice	%		Opex	80%	100%	100%	100%	100%	100%	Invoice / Delivery Note and Remittance Advice

BTO: 12	Financial Management	# of Budget Related Policies prepared and submitted by 31 March 2027	#	Opex	1	1	N/A	N/A	1	N/A	Budget Related Policies approved by Council and submitted to NT and PT
BTO: 13	Financial Management	# of Financial Reports submitted within 10 days working days after each month end	#	Opex	12	12	3	3	3	3	Section 71 Reports submitted to MayCo and PT
BTO: 14	Financial Management	# of Annual Financial Statements prepared and submitted to AGSA by 31 Aug 2024	#	Opex	1	1	1	N/A	N/A	N/A	AFSA received by AGSA
BTO: 15	Financial Management	# of SCM Compliance reports submitted to MayCo and PT	#	Opex	12	12	3	3	3	3	Section 71 Reports submitted to MayCo and PT
BTO: 16	Financial Management	# of GRAP Compliance asset register compiled by target date	#	Opex	1	1	1	N/A	N/A	N/A	Approved Asset Register with Council Resolution
BTO: 17	Financial Management	Reduction of Qualifying paragraphs from AG Findings by 30 June 2027	#	Opex	4	4	4	N/A	N/A	N/A	Auditor General Report
BTO: 18	Financial Management	Adjustment Budget submitted to Council by 28 Feb 2027	#	Opex	1	1	N/A	N/A	1	N/A	Budget Adjustment approved by Council
BTO: 19	Financial Management	Submission of a Draft Budget to Council by 31 March 2027	#	Opex	1	1	N/A	N/A	1	N/A	Draft Budget submitted to Council by 31 March 2027
BTO: 20	Financial Management	Approved and Adoption of Budget by Council by 31 May 2027	#	Opex	1	1	N/A	N/A	N/A	1	Budget approved and adopted by Council by 31 May 2027
BTO: 21	Financial Management	Review and updating of Indigent Register by 30 June 2027	#	Opex	1	4	1	1	1	1	Indigent Register Report reviewed and updated

BTO: 22	Financial Management	Reduction of overtime to 40 hours threshold, in line with approved policy by 30 June 2027.	#		Opex	40hrs	40hrs	40hrs	40hrs	40hrs	40hrs	40hrs	Timesheet and pre-authorisation forms
BTO: 23	Financial Management	Reduction of UIFW by 50% by end of June 2027	%		Opex	R206847 258	50%	50%	50%	50%	50%	50%	Quarterly Deviation Reports
BTO: 24	Organizational Development	# of Quarterly Performance Files submitted to Internal Audit within 13 days after each Quarter	#		Opex	4	4	1	1	1	1	1	Quarterly Performance Reports with PoEs
BTO: 25	Organizational Development	# of Monthly Departmental Meetings convened by June 2027	#		Opex	New	12	3	3	3	3	3	Minutes and Agenda
BTO: 26	Financial Management	# FRP activities implemented by June 2027	#		Opex	New	12	3	3	3	3	3	Financial Recovery Plan Reports
BTO: 27	Organizational Development	# of Performances agreement concluded with line Manager by 30 June 2027	#		Opex	New	1	1	N/A	N/A	N/A	N/A	Signed Performance Agreements
BTO: 28	Good governance	# of quarterly performance assessment concluded with manager	#		Opex	new	4	1	1	1	1	1	Quarterly assessment reports
BTO: 29	Good Governance	% of Audit and Performance Audit Committee resolutions and IA's recommendations implemented by 30 June 2027	%		Opex	72%	100%	100%	100%	100%	100%	100%	Updated APAC resolution register
BTO: 30	Good Governance	% of Council Resolutions implemented by 30 June 2027	%		Opex	100%	100%	100%	100%	100%	100%	100%	Updated Council resolution register

J. C. NBE

BTO: 31	Financial Management	Submission of EMP 201 to SARS	#		Opex	New	4	1	1	1	1	Portfolio of Evidence: Submission to SARS
BTO: 32	Good governance	# of Risk Mitigation Report	#		Opex	4	4	1	1	1	1	Minutes and attendance register
BTO: 33	Good Governance	# DDM Obligations	#		Opex	New	4	1	1	1	1	Quarterly Reports
								28	25	28	26	

J.C. NOK

14.4. SFA 4: Good Governance and Public Participation: Municipal Manager (MM)

DIPALESENG LOCAL MUNICIPALITY (MP 306)													
2026/2027 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN													
MUNICIPAL MANAGER													
MUNICIPAL MANAGER: MR L. CINDI					REPORTING AUTHORITY: MS. B. KHANYE								
IDP Ref. No.	Strategic Objectives	Key Performance Indicator	Unit of Measurement	Source of Funding	2025/26 Baseline	2026/27 Annual target	QUARTELY TARGETS				Portfolio of Evidence		
							Q 1	Q 2	Q 3	Q 4			
MM: 01	Good Governance	# of Performance Agreements concluded with S54A and 56 Managers	#	Opex	6	6	6	N/A	N/A	N/A	Signed Performance Agreements		
MM: 02	Good Governance	# of S54A & S56 quarterly performance assessments concluded by 30 June 2027	#	Opex	2	4	1	1	1	1	Agenda / Minutes of Quarterly Performance Assessments / Invitations		
MM: 03	Good Governance	Submission of Annual Report to Council by Jan 2027	#	Opex	1	1	N/A	N/A	1	N/A	Annual Report and Council Resolution		
MM: 04	Good Governance	Adoption of Oversight Report by Council by 31 March 2027	#	Opex	1	1	N/A	N/A	1	N/A	Oversight Report Adopted by Council		
MM: 05	Good Governance	# of Ordinary Senior Management Meetings convened by 30 June 2027	#	Opex	12	12	3	3	3	3	Agenda / Attendance Register / Minutes of Senior Management Meetings		

L.C. N3K

MM: 06	Good Governance	# of Ordinary Audit and Performance Audit Committee (APAC) convened by 30 June 2027	#	Opex	4	4	1	1	1	1	1	Agenda / Attendance Register / Minutes of APC
MM: 07	Good Governance	Risk-Based 3-year rolling plan and Annual program approved by APAC by 30 June 2027	#	Opex	1	1	N/A	N/A	N/A	1	1	3 Year rolling Internal Audit Plan Document
MM: 08	Good Governance	# of internal Audits reports on annual program implemented by 30 June 2027	#	Opex	11	11	4	3	2	2	2	Internal Audit Reports
MM: 09	Good Governance	# of Audit Performance Committee Reports submitted to Council by 30 June 2027	#	Opex	4	4	1	1	1	1	1	Minutes of Council meetings and Council Resolutions
MM: 10	Good Governance	# of Strategic risk assessment by 30 June 2027	#	Opex	1	1	N/A	N/A	N/A	1	1	Approved Strategic Risk Register
MM: 11	Good Governance	# of reports on Risk Management implementation plan by 30 June 2027	#	Opex	4	4	1	1	1	1	1	Risk plan reports
MM: 12	Good Governance	# of Risk Mitigation Reports by 30 June 2027	#	Opex	2	4	1	1	1	1	1	Risk Mitigation Reports
MM: 13	Good Governance	% of Audit and Performance Audit Committee resolutions and IA's	%	Opex	72%	100%	100%	100%	100%	100%	100%	Updated APAC resolution register

T.C. MBK

		recommendations implemented by 30 June 2027															
MM: 14	Good Governance	% of Council Resolutions implemented by 30 June 2027	%		Opex	100%	4	4	100%	100%	100%	100%	100%	100%	100%	Updated Council resolution register	
MM: 15	Good governance	# of risk management committee	#		Opex	4	4	1	1	1	1	1	1	1	1	Minutes and attendance register	
MM: 16	Good Governance	# implementation of Goghsta resolution	#		Opex	New	4	4	1	1	1	1	1	1	1	Resolution register	
MM: 17	Good Governance	# DDM Obligations	#		Opex	New	4	4	1	1	1	1	1	1	1	Quarterly Reports	
									13	12	14	14	14	14	14		

J. C. YBL

14.5. SFA 5: Local Economic Development: Planning and Economic Development (PED)

2026/2027 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN												
PLANNING AND ECONOMIC DEVELOPMENT												
DIRECTOR: PLANNING & DEVELOPMENT MS. C POULTEN				REPORTING AUTHORITY: MUNICIPAL MANAGER: MR L. CINDI								
IDP Ref. No.	Strategic Objectives	Key Performance Indicator	Unit of Measurement	Source of Funding	2025/26 Baseline	2026/27 Annual Target	2026/27 Quarterly Targets				Portfolio of Evidence	
							Q1	Q2	Q3	Q4		
PED: 01	Good Governance	Facilitation of the Establishment of LED forum by December 2027	#	Opex	1	1	N/A	1	N/A	N/A	Council resolution, and Agenda issued	
PED: 02	Good Governance	# of Quarterly LED Forum meeting by 30 June 2027	#	Opex	4	4	1	1	1	1	Schedule of meetings and Agenda issued	
PED: 03	Good Governance	# of Human Settlement Project Steering Committee Meetings convened by 30 June 2027	#	Opex	4	4	1	1	1	1	Minutes and attendance register	
PED: 04	Economic Development	# of job opportunities created through infrastructure capital projects and EPWP Programs by 30 June 2027	#	Opex	902	902	902	N/A	N/A	N/A	# of signed contracts of employment	
PED: 05	Economic Development	Revised SMME & Cooperative Database by 30 June 2027	#	Opex	2	2	1	na	na	1	Signed updated SMME & Cooperative 2026/27 Database	

L.C. YBK

PED: 06	Economic Development	# of SMME and Coop Training and Capacity Building Programs conducted by 30 June 2027	#	Opex	4	4	1	1	1	1	1	Pamphlet/notice and attendance register
PED: 07	Economic Development	Development of an LED Strategy by 30 June 2027	#	Opex	1	1	N/A	N/A	1	1	1	Approved LED Strategy by Council
PED: 08	Economic Development	# of monthly SLP and CSI reports submitted to Portfolio Committee and MayCo	#	Opex	11	11	3	2	3	3	3	Minutes and attendance register
PED: 09	Economic Development	No. of Business License Applications processed within 90 days after the date of receipt	#	Opex	100%	100%	100%	100%	100%	100%	100%	Signed approved business license applications
PED: 10	Economic Development	Quarterly Business Inspections Conducted by 30 June 2027	#	Opex	4	4	1	1	1	1	1	No of quarterly reports on business inspection conducted
PED: 11	Spatial Rationale & Integrated Human Settlement	# of Formalisation reports submitted to Portfolio and Mayco	#	OPEX	New	11	3	2	3	3	3	Agendas issued / Minutes of meetings and attendance register
PED: 12	Spatial Rationale & Integrated Human Settlement	Report on the title deeds to Portfolio and Mayco by end December 2026	#	Opex	11	5	3	2	N/A	N/A	N/A	Agendas issued / Minutes of meetings and attendance register
PED: 13	Spatial Rationale & Integrated Human Settlement	Review of Land Invasion Policy by 29 May 2027	#	Opex	1	1	N/A	N/A	N/A	N/A	1	Land Invasion Policy reviewed and approved by Council

PED: 14	Spatial Rationale	Annual review of land audit by 29 May 2027	#	Opex	1	1	na	na	na	1	Approved Comprehensive Land Audit Report by Council
PED: 15	Spatial Rationale	Quarterly sitting of Land Disposal Committee	#	Opex	new	4	1	1	1	1	Minutes and attendance register
PED: 16	Spatial Rationale & Integrated Human Settlement	Review of Housing Sector Plan by 29 June 2027	#	Opex	1	1	na	na	na	1	Housing Sector Plan reviewed and approved by Council
PED: 17	Spatial Rationale & Integrated Human Settlement	Housing allocation committee Planned by end of 30 June 2027	#	Opex	new	4	1	1	1	1	Minutes and attendance register
PED: 18	Spatial Rationale	# of Monthly SPLUMA Reports submitted to Portfolio Committee and MayCo by 30 June 2027	#	Opex	11	11	3	2	3	3	Minutes and attendance register
PED: 19	Spatial Rationale	# of Monthly Housing Needs Register Reports submitted to Portfolio Committee and MayCo by 30 June 2027	#	Opex	11	11	3	2	3	3	Minutes and attendance register
PED: 20	Spatial Rationale	# of Monthly Building Regulations and building Encroachment Reports submitted to Portfolio Committee and	#	Opex	11	11	3	2	3	3	Minutes and attendance register

J.C. 

PED: 21	Spatial Rationale	MayCo by 30 June 2027	#	Opex	11	11	3	2	3	3	Minutes and attendance register
		# of Monthly reports on Site encroachments, Servitudes registration & surveys conducted submitted to Portfolio Committee and MayCo by 30 June 2027								3	
PED: 22	Spatial Rationale	# of building plan applications processed within 30 days after the date of receipt	#	Opex	5	4	1	1	1	1	Register of building plan applications and approval letters
		# of Land Use Applications processed for approval within 90 days	#	Opex	5	4	1	1	1	1	Register of land development applications and approval letters
PED: 24	Municipal Planning	Submission of 2026/27 IDP / Budget Process Plan to Council by 31 August 2026	Date	Opex	1	1	1	na	na	na	Council Approved IDP / Budget Process Plan
PED: 25	Municipal Planning	Annual Municipal Strategic Planning Workshop	Date	Opex	1	1	na	na	1	na	Agenda / Signed Attendance Register
PED: 26	Municipal Planning	Submission of a Draft IDP to Council by 31 March 2027	Date	Opex	1	1	na	na	1	na	Draft IDP Submitted to Council by 31 March 2027

PED: 27	Municipal Planning	Approval and Adoption of a Revised IDP by Council by 31 May 2027	Date	Opex	1	1	na	na	na	1	Council Approved IDP by Council by 31 May 2027
PED: 28	Financial Management	Reduction of overtime to 40 hours threshold, in line with approved policy by 30 June 2027.	#	Opex	New	40hrs	40hrs	40hrs	40hrs	40hrs	Timesheet and pre-authorisation forms
PED: 29	Financial Management	Reduction of UIFW by 50% by end of June 2027	%	Opex	R206847258	50%	50%	50%	50%	50%	Quarterly Deviation Reports
PED: 30	Organizational Development	# of Quarterly Performance Files submitted to Internal Audit within 10 days after each Quarter	#	Opex	4	4	1	1	1	1	Quarterly Performance Reports with PoEs
PED: 31	Good Governance	% of Resolved AG Findings by 30 June 2027	#	Opex	100%	100%	100%	100%	100%	100%	Implemented Audit action plan report
PED: 32	Financial Management	# of Quarterly Reports on Implementation of Risk Mitigations	#	Opex	4	4	1	1	1	1	Implementation of the Quarterly Risk Mitigation report
PED: 33	Financial Management	# of Revenue Collection Rate FRP attached PED	#	Opex	New	3	3	3	3	3	Financial Recovery Plan Reports
PED: 34	Good Governance	Performance Agreements concluded with Line Manager within 30 days	#	Opex	New	1	1	N/A	N/A	N/A	Signed Performance Agreement

J - C. NBE

PED: 35	Good Governance	# of Departmental Quarterly performance assessments (Line Manager) concluded by 30 June 2027	#	Opex	New	4	1	1	1	1	1	Assessment Report
PED: 36	Good Governance	# of Departmental Monthly Meetings convened by 30 June 2027	#	Opex	New	4	1	1	1	1	1	Agenda issued, minutes and attendance register
PED: 37	Good Governance	% of Audit and Performance Audit Committee resolutions and IA's recommendations implemented by 30 June 2027	%	Opex	72%	100%	100%	100%	100%	100%	100%	Updated APAC resolution register
PED: 38	Good Governance	% of Council Resolutions implemented by 30 June 2027	%	Opex	100%	100%	100%	100%	100%	100%	100%	Updated Council resolution register
PED: 39	Financial Management	# of days taken to award tenders from the date of advertisement	#	Opex	New	< 90 days	< 90 days	< 90 days	< 90 days	< 90 days	< 90 days	Tender advert, bid committee minutes and letters of appointments
PED: 40	Good Governance	# DDM Obligations	#	Opex	New	4	1	1	1	1	1	Quarterly Reports
							30	29	29	33		

15. SUMMARY OF STRATEGIC FOCUS AREAS

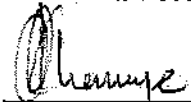
STRATEGIC FOCUS AREAS (SFA)	QUARTERLY TARGETS				Total Annual KPI	% of KPA
	Q1	Q2	Q3	Q4		
SFA 4: Good Governance & Public Participation: Municipal Manager	13	12	14	14	53	15%
SFA 2: Municipal Transformation and Organizational Development: Corporate Services Department	26	24	25	30	105	18%
SFA 5 & 6: Local Economic Development, Spatial Rational & Integrated Human Settlement: PED	30	29	29	33	121	20%
SFA 1: Basic Service Delivery: Infrastructure Services Department	29	28	27	27	111	16%
SFA 1: Basic Service Delivery: Community Services and Public Safety Department	26	25	25	30	106	16%
SFA 3: Municipal Financial Viability and Financial Management: Budget and Treasury Department	28	25	28	26	107	16%

16. APPROVAL BY THE EXECUTIVE MAYOR

EXECUTIVE MAYOR	- The SDBIP is the Management Implementation Plan (and not a policy proposal) and it is therefore not required to be approved by Council. The approval of the SDBIP is the competency reserved of the municipality in terms of Section 53 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003); - The Municipal Manager becomes responsible for ensuring that the SDBIP is submitted to the Mayor within 14 days after the approval of the final IDP and Budget; - The 2026/2027 IDP and Budget of Dipaleseng Local Municipality was approved by Council during a Special Council meeting on the 29th May 2026, under item C 322/05/26 and C 323/05/26 respectively, which grated the
-----------------	---

[Handwritten signature]

[Handwritten signature]

	municipality 14 days for the submission of the Draft SDBIP to the Executive Mayor by the Municipal Manager; and The 28 days for submission of the final SDBIP to the Executive Mayor by the Municipal Manager was the 25th June 2026.
MONITORING THE IMPLEMENTATION OF THE SDBIP	Progress against the objectives set out in the SDBIP will be monitored and reported on a monthly, quarterly and annual basis as per the approved PMS Policy Framework
SIGNATURES	SDBIP COMPILED BY:  MR. L. CINDI MUNICIPAL MANAGER SDBIP APPROVED BY:  CLLR N.B. KHANYE EXECUTIVE MAYOR <u>25.06.2026</u> (Dated) <u>25/06/2026</u> (Dated)