



UMZIMVUBU
— LOCAL MUNICIPALITY —

**ADJUSTED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN
2025-2026 FY**

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A: INTRODUCTION & OVERVIEW

The Adjusted Service Delivery and Budget Implementation Plan (SDBIP) is a mechanism that ensures proper alignment between the Municipality's Integrated Development Plan (IDP) and the Budget. It is central to the monitoring and evaluation of the performance of the Municipality in implementing its IDP and Budget. The IDP is the Municipality's five-year principal strategic planning document. Importantly, it ensures close co-ordination and integration between programmes and activities, both internally and externally, with other spheres of government. The IDP therefore ultimately enhances integrated service delivery and development. The IDP priorities inform all planning and budgeting processes. The SDBIP consists of a one-year detailed performance plan, a three-year capital works plan, as well as financial projections of income and expenditure. It outlines Key Performance Indicators and Targets that are linked to Key Performance Areas derived from the IDP. Quarterly targets are identified in the SDBIP, and these are monitored and reported upon accordingly.

B: MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I **TOBELA NOTA** in my capacity as the Municipal Manager of Umzimvubu Local Municipality (EC442), hereby submit the Adjusted Service Delivery and Budget Implementation Plan for 2025-2026 Financial Year for consideration and approval by the Mayor. The ASDBIP for 2025/2026 Financial Year is prepared in terms and in compliance with the stipulated requirements as documented in the Local Government: Municipal Finance Management Act No. 56 of 2003, MFMA Circular No.13 of 2005, MFMA Circular No.129 of 2024; Local Government: Municipal Planning and Performance Management Regulations of 2001, the National Treasury's Framework for Managing Program Performance Information of 2007 and Umzimvubu Local Municipality's Performance Management System's Standard Operating Procedure of 2021.

This ASDBIP shall form basis for municipal performance agreements of the Municipal Manager and Managers directly accountable to the Municipal Manager. It shall as well form basis for performance reviews for the financial year.

Signed at Kwabisa on this 26 day of February 2026.



GPT Nota

Municipal Manager

C: MAYORS APPROVAL

I, Zukiswa Ndevu in my capacity as the Mayor of Umzimvubu Local Municipality (EC442), hereby approve the Adjusted Service Delivery and Budget Implementation Plan for 2025-2026 Financial Year as submitted to me by the Municipal Manager.

The ASDBIP for 2025/2026 Financial Year is prepared in terms and in compliance with the stipulated requirements as documented in the Local Government: Municipal Finance Management Act No. 56 of 2003, MFMA Circular No.13 of 2005, MFMA Circular No.129 of 2024; Local Government: Municipal Planning and Performance Management Regulations of 2001, the National Treasury's Framework for Managing Program Performance Information of 2007 and Umzimvubu Local Municipality's Performance Management System's Standard Operating Procedure of 2021.

This ASDBIP shall form basis for municipal performance reviews for the financial year.

Signed at Kwambane on this 03 day of MARCH 2026



Cllr. Z. Ndevu

Honourable Mayor – Umzimvubu Local Municipality

D. MONTHLY REVENUE PROJECTIONS BY SOURCE AND MONTHLY OPERATIONAL & CAPITAL EXPENDITURE PROJECTIONS BY SOURCE

MONTHLY CASH FLOWS	Medium Term Revenue and Expenditure Framework														
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Input Source Muni cipal Data Colu mn FP	Input Source Muni cipal Data Colu mn FQ	Input Source Muni cipal Data Colu mn FR
Cash Receipts By Source															
Property rates	222	26 113	3 222	3 222	2 3 222	222	3 222	3 222	3 222	3 222	3 222	3 222	61 552	64 260	67 087
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Refuse revenue	114	114	114	114	4 114	114	114	114	114	114	114	114	1 364	1 424	1 487
Rental of facilities and equipment	613	613	613	613	3 613	613	613	613	613	613	613	613	7 355	7 679	8 017
Interest earned - external investments	882	882	882	882	2 882	882	882	882	882	882	882	882	10 580	11 046	11 531
Interest earned - outstanding debtors	183	183	183	183	3 183	183	183	183	183	183	183	183	2 200	2 297	2 398
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

MONTHLY CASH FLOWS	Medium Term Revenue and Expenditure Framework														
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Input Source Municipal Data Colu mn FR	Input Source Municipal Data Colu mn FQ	Input Source Municipal Data Colu mn FR
Fines, penalties and forfeits	377	377	377	377	377	377	377	377	377	377	377	377	4 527	4 726	4 934
Licences and permits	164	164	164	164	164	164	164	164	164	164	164	164	1 965	2 051	2 142
Agency services	242	242	242	242	242	242	242	242	242	242	242	242	2 900	3 028	3 161
Transfers and Subsidies - Operational	734	2 398	598	598	696	96	598	598	72	598	598	598	297 276	290 098	303 143
Other revenue	012	5 012	5 012	5 012	012	5	5 012	5 012	5	5 012	5 012	5 012	60 141	55 089	57 537
Cash Receipts by Source	542	36 097	11 406	11 406	6 406	107	11 406	11 406	83 467	11 406	11 406	11 406	449 859	441 697	461 436
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National//Provincial and District)	26	7 387	7 387	7 387	0 7 387	930	15	7 387	18	7 387	7 387	7 387	145 744	61 915	64 710
Transfers and subsidies - capital (monetary allocations) (National//Provincial/Departmental)	065														

MONTHLY CASH FLOWS	Medium Term Revenue and Expenditure Framework														
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Input Source Municipal Data Column FQ	Input Source Municipal Data Column FQ	Input Source Municipal Data Column FQ
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	157	43 484	18 793	18 793	18 793	123 434	18 793	18 793	101 906	18 793	18 793	18 793	595 603	503 612	526 146
Cash Payments by Type															
Employee related costs	834	8 834	8 834	8 834	8 834	8 834	8 834	8 834	8 834	8 834	8 834	8 834	106 006	111 042	116 353
Remuneration of councillors	2	2 130	2 130	2 130	2 130	2 130	2 130	2 130	2	2 130	2 130	2 130	25 563	26 662	27 835
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

MONTHLY CASH FLOWS	Medium Term Revenue and Expenditure Framework														
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Input Source Municipal Data Colu mn FP	Input Source Municipal Data Colu mn FQ	Input Source Municipal Data Colu mn FR
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	874	874	874	874	874	874	874	874	874	874	874	874	109494	9441	9857
Contracted services	819	9319	9304	9304	9304	9304	9304	9304	9304	9319	9319	9304	116220	102969	107455
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	728	728	728	728	2400	400	2400	2400	728	728	728	728	17097	16456	17180
Other expenditure	871	6931	6901	6851	876	876	6851	6851	881	6871	6891	6851	82475	85252	89003
Cash Payments by Type	256	28816	28771	3393	393	418	30393	30393	28766	28756	28776	28721	357854	351821	367683
Other Cash Flows/Payments by Type	18	18041	18041	17876	17876	17876	17876	17876	17876	17876	17876	17876	215003	61915	64710
Capital assets	041	18041	18041	17876	17876	17876	17876	17876	17876	17876	17876	17876	215003	61915	64710

MONTHLY CASH FLOWS	Medium Term Revenue and Expenditure Framework														
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Input Source Muni cipal Data Collu mn FP	Input Source Muni cipal Data Collu mn FQ	Input Source Muni cipal Data Collu mn FR
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	51	46 857	46 812	48 268	48 268	48 293	48 268	48 268	46 642	46 632	46 652	46 597	572 857	413 736	432 393
NET INCREASE/(DECREASE) IN CASH HELD	106 310	(3 373)	(28 019)	(29 475)	(29 475)	141 75	(29 475)	(29 475)	55 264	(27 839)	(27 859)	(27 804)	22 746	89 876	93 753
Cash/cash equivalents at the month/year begin:	120 964	227 274	223 901	185 231	185 231	155 756	230 897	201 421	171 946	227 211	199 372	171 514	120 964	99 316	166 640
Cash/cash equivalents at the month/year end:	227 274	223 901	195 883	155 756	155 756	230 897	201 421	171 946	227 211	199 372	171 514	143 710	143 710	189 192	260 393

E. OBJECTIVES AND STRATEGIES

9 MUNICIPAL PRIORITIES

1. Infrastructure Investment (Roads, water, sanitation, electricity, housing)
2. Economic and sectoral development (job creation, employment, LED Projects, tourism, Agriculture, rural development)
3. Financial viability (clean audit, corruption)
4. Education and skills development (skills development, education)
5. Institutional integration and coordination (institutional development, organogram, workforce, principles development)
6. Centralized planning
7. Health Promotion (HIV and AIDS)
8. Clean environment
9. Peace and stability

7 STRATEGIC OBJECTIVES

1. To create a conducive environment for participatory development
2. To build and strengthen the administrative and institutional capability of the municipality
3. To develop and maintain a financial viable and sustainable institution that achieves full compliance with legislation
4. To create a conducive environment for economic growth and job opportunities
5. To provide access to improved, sustainable and modernized infrastructure to the community
6. To develop and promote an integrated sustainable environment
7. To develop and enhance knowledge for future career pathing

NATIONAL KEY PERFORMANCE AREAS

1. Basic Service Delivery
2. Institutional Development and Transformation
3. Municipal Financial Viability
4. Local Economic Development
5. Good Governance and Public Participation
6. Spatial Development

F. TOP LAYER ADJUSTMENTS RATIONALE

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
Infrastructure Planning	To provide access to improved, sustainable and modernized infrastructure to the community	Number of constructed & completed housing units	No change made	Construction of Human Settlement projects: Cabazana A(61 Units & B (66 Units), Dundee (34 Units), Xhameni (35 Units), Cancele (30 Units), Dundee (34 Units), Xhameni (35 Units), Nkungwini (25 Units) Nguse (80 Units), Gadu (80 Units), Nqalweni/Matweni (40 Units)	Construction of Human Settlement projects: Cabazana A(61 Units & B (66 Units), Dundee (34 Units), Xhameni (35 Units), Cancele (30 Units), Dundee (34 Units), Xhameni (35 Units), Nkungwini (25 Units) Nguse (80 Units), Gadu (80 Units), Nqalweni/Matweni (40 Units)	Construction & completion of 451 housing units by June 2026	Construction & completion of 421 housing units by June 2026	R61 800 000,00	No adjustment made	All other Housing Projects have attained a National Home Builder's Registration Council enrolment & are under construction except for Cancele 30 Rural Housing Project. Cancele Housing Project was in the 2024/2025FY SDBIP and was reported	Proposed adjustments presented in ULM Management Committee, Portfolio Committee, Executive Committee and Council	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning
Infrastructure Planning	To provide access to improved, sustainable and	N/A	Number of milestones conducted towards the construction	N/A	NHBRC Enrolment of Cancele 30 Rural Housing Project	N/A	Milestones conducted towards the construction of Human			Housing Project was in the 2024/2025FY SDBIP and was reported	Proposed adjustments presented in ULM Management	Project Enrolment Report/Appraisal	SM: Infrastructure and Planning

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
	modernized infrastructure to the community		tion of Human Settlements Canceled Rural Housing Project				Settlements Canceled Rural Housing Project by end June 2026 Milestone 1: NHBC Enrolment			as awaiting NHBC enrolment approval as at 30th June 2025 whilst other housing projects were already under construction.	Committee, Portfolio Committee, Executive Committee and Council		
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	N/A	Number of constructed & completed Municipal Office Phases	N/A	Completion of Municipal Offices Phase 2	N/A	Construction completion of Municipal Office Phase Two by end June 2026	N/A	R6 100 000,00	The Project is a multi-year project and was erroneously omitted in the Initial SDBIP for the current financial year and is thus	Proposed adjustments presented in ULM Management Committee, Portfolio Committee, Executive Committee	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
Infrastructure Planning	To provide access to improved, sustainable and modernized infrastructure to the community	N/A	Number of completed EmaXes ibeni Town Hall paving	N/A	Paving of EmaXes ibeni Hall parking (Multi-year Project)	N/A	Paving completion of EmaXes ibeni Town Hall by end June 2026	N/A	R 1 400 000,00	The Project is a multi-year project and was erroneously omitted in the Initial SDBIP for the current financial year and is thus included	Proposed adjustments presented in ULM Management Committee, Portfolio Committee, Executive Committee	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning
										included in the Adjusted SDBIP towards ensuring continuous implementation monitoring and reporting of relevant strategic indicators	tee and Council		

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	N/A	Number of kilometres of disaster affected access roads rehabilitated	N/A	Rehabilitation of Kuthwebe to Mhinja Disaster Affected Access road (3,4kms); Rehabilitation of Gubuzi Disaster Affected Access Road & 150metre Concrete Slab (7,6Kms); Rehabilitation of Phuka to Hlathini Disaster	N/A	Rehabilitation completion of 20,55Kms of disaster affected roads by end June 2026	N/A	R45 840 000	The municipality received a budget approval from the National Disaster Management Committee, Portfolio Committee, Executive Committee and assessed disaster	Proposed adjustments presented in ULM Management Committee, Portfolio Committee, Executive Committee and Council	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
Infrastructure & Planning	To provide access to improve, sustain able and modernized	Number of reconstructed Disaster affected bridges	Number reconstructed disaster affected bridges	Reconstruction of Bangweni to Njijini bridge & Mwaca Bridge	Reconstruction of Kukhwebe Disaster Affected Bridge; Reconstruction of Ilitha Disaster Affected Bridge and Concrete Slab &	Reconstruction of Bangweni to Njijini & Mwaca Disaster Affected Bridges by end June 2026	Reconstruction completion of Six Disaster Affected Bridges (Kukhwebe; Ilitha; Chibane, Phuka to			The municipality received a budget approval from the National Disaster Management	Proposed adjustments presented in ULM Management Committee,	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning
				Affected Access Road (1,95Kms) Rehabilitation of Ilitha Disaster Affected Access Road (200metres concrete slab) & Rehabilitation of Maqakambeni Disaster Affected Access Road (1,1kms) & Ntshakeni to Skhemane Disaster Affected Access Road (6,3kms) Access Road (1,95Kms)						affected access roads and bridges			

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
	infrastructure to the community				Reconstruction of Chibane Disaster Affected Bridge, Phuka to Hlathini Disaster Affected Bridge, Bangweni to Nijjini Disaster Affected Bridge & Mwaca Disaster Affected Bridge		Hlathini, Bangweni to Nijjini & Mwaca) by end June 2026			Centre towards rehabilitation of various pre-assessed disaster affected access roads and bridges	Portfolio Committees, Executive Committee and Council		
Infrastructure Planning	To provide access to improve road, sustainable and modernized infrastructure to the community	Number of kilometres of unsurfaced road network maintained from 2024/2025FY	N/A	Maintenance completion of Ngxashini AR (5,7Kms), Ntenetyan (5,7Kms), Ntenetyan a to Godola AR (11,6Kms), Velem via Mthonjeni to Godola AR (11,6Kms), Velem via Mthonjeni to Gamakhulu AR (9,5Kms), SDA-Magwaca AR (9Kms), Sikolweni AR (3Kms), Nyathini AR & SDA-Magwaca	Maintenance completion of Ngxashini AR (5,7Kms), Ntenetyana to Godola AR (11,6Kms), Velem via Mthonjeni to Gamakhulu AR (9,5Kms), SDA-Magwaca AR (9Kms), Sikolweni AR (3Kms), Nyathini AR & SDA-Magwaca (5,3Kms),	Maintenance completion of 35,8Km unsurfaced road network from 2024/2025FY by end December 2025.	Maintenance completion of 54,4Km unsurfaced road network from 2024/2025FY by end December 2025.		N/A	The annual target was incremented to include four projects that rolled over into the current financial year from 2024/2025.	Proposed adjustments presented in ULM Management Committee, Portfolio Committees, Executive Committee and Council	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
Infrastructure Planning	To provide access to improved, sustainable and modernized infrastructure to the community	Number of constructed KwaBhaca Shooting Range Phases	Number of milestones towards the construction of KwaBhaca Shooting Range Phase Two	AR (9Kms).	Zimbileni via Mtwana AR (5,3 kms) & Ngqalweni AR (5kms)	Construction of KwaBhaca Shooting Range Phase 2 by end June 2026	Milestones conducted towards the construction of KwaBhaca Shooting Range Phase 2 by end June 2026 Milestone One: Site Establishment Milestone Two: Construction	R4 000 000.	No adjustment effected	The project is implemented in phases due to budgetary constraints	Proposed adjustments presented in ULM Management Committee, Portfolio Committee, Executive Committee and Council	Progress Reports, Payment stubs & Completion certificates	SM: Infrastructure and Planning

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	N/A	Number of constructed and completed EmaXesibeni Carwashes	N/A	Construction of EmaXesibeni Carwash	N/A	Construction completion of EmaXesibeni Carwash by end June 2026	R300,000	No adjustment effected	This is a new project that was not included in the Initial SDBIP for the current financial year and is thus included in the Adjusted SDBIP towards ensuring continuous implementation	Proposed adjustments presented in ULM Management Committee, Portfolio Committee, Executive Committee and Council	Progress Reports, Payment stubs & Completion certificates	SM: Infrastructure and Planning

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
Local Economic Development	To create a conducive environment for economic growth and job opportunities	N/A	Number of constructed & completed Ntenetyana Dam Campsites	N/A	Ntenetyana Camp-Site Establishment (Multi-year Project)	N/A	Construction completion of Ntenetyana Dam Campsite by end June 2026	N/A	R 880 000,00	The Project is a multi-year project and was erroneously omitted the Initial SDBIP for the current financial year and is thus included in the Adjusted SDBIP towards ensuring continuous	Proposed adjustments presented in ULM Management Committee, Portfolio Committee, Executive Committee and Council	Progress reports, Payment Stub & completion certificates	SM: Local Economic Development

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
Citizen and Community Services	To provide access to improved, sustainable and modernised infrastructure to the community	N/A	Number of constructed & completed EmaXes ibeni Landfill site weighbridge	N/A	Construction of EmaXes ibeni Landfill Site Weighbridge	N/A	Construction completion of EmaXes ibeni Landfill site Weighbridge by end June 2026	N/A	No adjustment effected	This is a new project that was not included in the Initial SDBIP for the current financial year and is thus included in the Adjusted SDBIP towards ensuring continuous implementation	Proposed adjustments presented in ULM Management Committee, Portfolio Committee, Executive Committee and Council	Progress reports, Payment Stub & completion certificates	SM: Citizens and Community Services
										implementation monitoring and reporting of relevant strategic indicators			

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
Corporate Services	To develop and enhance knowledge for future career pathing	Number of students allocated with bursaries for scarce skills	Number of students within ULM Commonage allocated with external bursaries	Scarce skills bursary	External bursary allocation for students within ULM Commonage	Six Students allocated with bursary for scarce skills by end June 2026	Six Students within ULM Commonage allocated with external bursary by end June 2026	R630 000,00	No adjustment effected	The programme was revised to be inclusive and cater for higher education needs for students within ULM Commonage	Proposed adjustments presented in ULM Management Committee, Portfolio Committee, Executive Committee and Council	Signed study agreements and proof of payments	SM: Corporate Services
										monitoring and reporting of relevant strategic indicators			

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
Corporate Services	To develop and enhance knowledge for future career pathing	N/A	Number of Career Exhibitions coordinated for learners within Umzimvubu jurisdiction	N/A	Career Pathing	N/A	Coordinate Career Exhibition to learners within Umzimvubu municipal jurisdiction by the end June 2026	N/A	R456 753 00	This is a new project that was not included in the Initial SDBIP for the current financial year and is thus included in the Adjusted SDBIP towards ensuring continuous implementation monitoring and reporting of relevant strategic indicators	Proposed adjustments presented in ULM Management Committee, Portfolio Committee, Executives	Career Pathing Report and registers	SM: Corporate Services
Budget & Treasury Office	To provide access to	Number of indigent beneficiaries	Number of indigent beneficiaries	Provision of free basic services.	Provision of free basic services.	2142 Indigent Beneficiaries to be	711 Beneficiaries to be subsidise	R7 420 000, 00	No adjustment effected	Solar Beneficiaries had to be split	Proposed adjustments	Eskom Invoice, Indigent Registers &	CFO

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
	improve, sustainable and modernised infrastructure to the community	aries subsidised with solar & electricity	aries subsidised with electricity			subsidised as follows: 50KWH from Eskom= 711 & For Solar =1431 by the 30 June 2026	d with electricity by the 30 June 2026			from electricity token provision Indicator due to the fact that Solar is installed once off unlike electricity token provision that is provided on a monthly basis	presented in ULM Management Committee, Portfolio Committee, Executive Committee and Council	Acknowledgements from Beneficiaries	
Budget & Treasury Office	To provide access to improve, sustainable and modernised infrastructure to the community	Number of indigent beneficiaries subsidised with solar & electricity	Percentage of solar maintenance and installations for new indigent beneficiaries	Provision of free basic services.	Maintenance of solar alternative energy and installations for new indigent beneficiaries	2143 Indigent Beneficiaries to be subsidised as follows: 50KWH from Eskom= 711 & For Solar =1431 by the 30 June 2026	100% maintenance of solar and installations for new indigent beneficiaries by end June 2026		No adjustment effected	Solar Beneficiaries had to be split from electricity token provision Indicator due to the fact that Solar is installed once off unlike	Proposed adjustments presented in ULM Management Committee, Portfolio Committee, Executive	Progress Report/Payment stubs/ Registers for New Installations/ Register for Maintenance	CFO

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
Budget & Treasury Office	To develop and maintain a financially viable and sustainable institution that achieves full compliance with legislation	N/A	Revenue amount collected	N/A	Debt Collection	N/A	R460000 revenue collected from consumer debtors & VAT refunds by 30 June 2026		No adjustment effected	The Project was erroneously omitted in the Initial SDBIP for the current financial year and is thus included in the Adjusted SDBIP towards ensuring continuous implementation	Proposed adjustments presented in ULM Management Committee, Portfolio Committee, Executive Committee and Council	Section 71 dashboard reports, VAT refunds statements.	CFO
										electricity token provision that is provided on a monthly basis	Committee and Council		

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
Office of the Municipal Manager	To create a conducive environment for participatory development	N/A	Number of conducted Traditional Leader's Summit	N/A	Traditional Leaders' Summit	N/A	Conduct one Traditional Leader's Summit by end June 2026	N/A	R 500 000	This is a new project that was not included in the Initial SDBIP for the current financial year and is thus included in the Adjusted SDBIP towards ensuring continuous implementation	Proposed adjustments presented in ULM Management Committee, Portfolio Committee, Executives Committee and Council	Attendance Register / Programme & Traditional Leader's Summit Report/Resolutions	SM: SPU & Communications

Directorate	Strategic Objective	Original Indicator	Adjusted Indicator	Original Project Name	Adjusted Project Name	Original Annual Target 2025/2026	Adjusted Annual Target 2025/2026	Original Budget	Adjusted Budget	Adjustment Rationale	Processes Followed	Means of Verification	Custodian
										monitoring and reporting of relevant strategic indicators			

G: TOP LAYER INSTITUTIONAL SCORECARD

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	Number of constructed houses for vulnerable groups	Houses for vulnerable group	Number	R1 000 000,00	4	Stand alone	Construction & Completion of four Houses for vulnerable groups by end June 2026	4	Identification of four vulnerable families to benefit from the programme	Site establishment and earthworks	Construction completion of four houses for vulnerable groups	N/A	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the	Number of constructed & completed housing units	Construction of Human Settlement projects: Cabazana A(61 Units & B (66 Units), Dumdee (34 Units), Xhameni (35 Units) Nkungwini (25 Units)Nguse (80 Units), Gadu	Number	R61 800 000,00	450	Stand alone	Construction & completion of 421 housing units by June 2026	421	Site Establishment	Sub-structures	Roofing	Completion of 421 Housing Units	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE															
Goal(s) 1: Accelerate service delivery and infrastructure development															
Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	Number of milestones conducted towards the construction of Human Settlements Canceled Rural Housing Project	NHBR Enrolment of Canceled Rural Housing Project	(80 Units), Nqalweni/Matyeni (40 Units)	26	3	Stand alone	Milestones conducted towards the construction of Human Settlements Canceled Rural Housing Project by end June 2026	1	N/A	N/A	N/A	Milestone 1: NHBR Enrolment	Project Enrolment Report/Approval	SM: Infrastructure and Planning

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Infrast ructur e & Planni ng	To provide access to improved, sustain able and moder nized infrastr ucture to the comm unity	Construction of four community halls (Osborn CH; Sogoni CH; Sikhumbeni CH & Sidakeni CH	Number	R12 200 000,00	4	Stand alone	Constr uction & Comple tion of four commu nity halls by end June 2026	4	Site Establi shment & Substr uctures	Supers tructure	Roof works, tilling, plasteri ng & externa l works,	Paint works and comple tion of four commu nity halls	Progress reports, Payment Stubs and completion certificates	SM: Infrast ructur e and Planni ng
Infrast ructur e & Planni ng	To provide access to improved, sustain able and moder nized infrastr ucture to the	Completion of Municipal Offices Phase 2	Number	R6 100 000,00	1	Stand alone	Constr uction comple tion of Municipal Office Phase Two by end June 2026	1	N/A	N/A	Installat ion of furniture	Constr uction comple tion of Municipal Offices Phase Two	Progress reports, Payment Stubs and completion certificates	SM: Infrast ructur e and Planni ng

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
	community														
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	Number of completed EmaXesibeni Town Hall paving	Paving of EmaXesibeni Town Hall parking (Multi-year Project)	Number	R 400 000,00	1		Paving completion of EmaXesibeni Town Hall by end June 2026	1	N/A	N/A	N/A	Paving completion of EmaXesibeni Hall parking	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure	Number of kilometres of disaster affected access roads rehabilitated	Rehabilitation of Kukhwebe to Mbinca Disaster Affected Access road (3,4kms); Rehabilitation of Gubuzi Disaster Affected Access Road	Number	R45 840 000	Existing access roads		Rehabilitation completion of 20,55Kms of disaster affected access roads by end	20,55	N/A	N/A	N/A	Rehabilitation completion of 20,55kms disaster affected access roads	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
	Structure to the community		& 150metre Concrete Slab (7,6Kms); Rehabilitation of Phuka to Hlathini Disaster Affected Access Road (1,95Kms) Rehabilitation of litha Disaster Affected Access Road (200metres concrete slab) & Rehabilitation of Maqakambeni Disaster Affected Access Road (1,1kms) & Ntshakeni to Skhemane Disaster Affected Access Road (6,3kms)					June 2026	6						

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Infrast ructure & Planni ng	To provide access to improved, sustainable and modernized infrastructure to the community	Number reconstructed disaster affected bridges	Reconstruction of Kukhwebe Disaster Affected Bridge; Reconstruction of Ilitha Disaster Affected Bridge; Reconstruction of Chibane Disaster Affected Bridge, Phuka to Hlathini Disaster Affected Bridge, Bangweni to Nijjini Disaster Affected Bridge & Mwaca Disaster Affected Bridge	Number	26	Existing bridges	Stand alone	Reconstruction completion of Six Disaster Affected Bridges (Kukhwebe; Ilitha; Chibane, Phuka to Hlathini, Bangweni to Nijjini & Mwaca) by end June 2026	6	N/A	N/A	N/A	Reconstruction completion of Kukhwebe; Ilitha; Chibane, Phuka to Hlathini, Bangweni to Nijjini & Mwaca disaster affected bridges	Progress reports, Payment Stubs and completion certificates	SM: Infrast ructure and Planni ng

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Infrastructure & Planning	To provide access to improved, sustained and modernized infrastructure to the community	Number of kilometres of unsurfaced road network maintained	121,3km's Access Roads Maintenance :Mmangweni to Senyukele - Madamara AR 6,1km's; Sigidini AR 11,5km's; Upper Dambeni AR 6,5km's; Mqhekezweni AR 4,1kms, Ndakeni to Malenge AR 3,4km's; Luxwesa AR 5,5km's; Sigundwane ni AR 4,5km's; Qhanqu AR 5,8km's; Mpoza AR 3,2km's; Bethane via Luqolweni to Bhakaneni AR 9km's;Fadeni AR 3,1km's;	Number	R38 999 000,00	118,8 km's	Stand alone	Kilometres of unsurfaced road network maintained by end June 2026	121,3km's	N/A	Sites establishment	Roadbed construction	Installation of storm water pipes & completion of 121,3kms of access roads maintained	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE																
Goal(s) 1: Accelerate service delivery and infrastructure development																
Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	
			Thwa AR 4,8km's; Moyeni - Galali AR 8,9km's; Magcakini- Majuba AR 9,3km's; Bislan - Mpindweni AR 8,5km's;Mtshazi- Komkhulu AR 8km's ; Good hope via Komkhulu to archie AR 9,5km's; Magwaca - Qwidlana clinic AR 4,2km's; Sivumela AR 6,4km's; Nkangala- Nkwazini AR 7Kms													

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	Number of kilometres of unsurfaced road network maintained from 2024/2025 FY	Maintenance completion of Ngxashini AR (5,7Kms), Ntenetyana to Godola AR (11,6Kms), Velem via Mithonjeni to Gamakhulu AR (9,5Kms) SDA-Magwaca AR (9Kms), Sikolweni AR (3Kms), Nyathini AR & Bridge (5,3Kms), Zimbileni via Mitwana AR (5,3 kms) & Nqalweni AR (5kms)	Number	26	141,6 km's	Stand alone	Maintenance completion of 54,4Km unsurfaced road network from 2024/2025FY by end December 2025.	54,4k m's	Site establishment	N/A	N/A	54,4Kms maintenance completion	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	Number of kilometres of unsurfaced road network built	Road Construction: Thabo AR(8Kms) & Bhakaleni to Sekileni AR 8km's	Number	R12 623 858,00	8,2k m's	Stand alone	Kilometres of unsurfaced road network built	16 km's	Site establishment	Clear and Grub	Roadbed construction	Completion of 16km access roads construction	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Infrastructure & Planning	sustainable and modernized infrastructure to the community	To provide access to improved, sustainable and modernized infrastructure to the community	Completion of Kwabhaca Surfacing Phase 8 with parking area	Number	R12 612 359,00	1,92	Stand alone	Kilometres of constructed and completed Kwabhaca Surfacing Phase 8 with parking area by end June 2026	1,28kms	Roadbed construction	N/A	N/A	Completion of 1,28km Kwabhaca Phase 8 Surfacing construction with parking area	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Infrast ructur e & Planni ng	To provide access to improv ed, sustain able and moder nized infrastr ucture to the comm unity	Zinkawini bridge (Multi-year Project)	Number	R6 124 000,00	2	Stand alone	Milesto nes conduc ted toward s the constru ction of Zinkawini Bridge by end June 2026	1	N/A	N/A	N/A	Milesto ne One: Site establis hment	Progress reports, Payment Stubs and completion certificates	SM: Infrast ructur e and Planni ng
Infrast ructur e & Planni ng	To provide access to improv ed, sustain able and moder nized infrastr ucture to the	Extension of Siindini bridge	Number	R5 200 000,00	1	Stand alone	Extensi on of Siindini bridge by end June 2026	1	Site establi shment	Bulk Earthw orks	Concret e works and installat ion of box culverts	Concre te casting ,constr uction of gabion s and project comple tion	Progress reports, Payment Stubs and completion certificates	SM: Infrast ructur e and Planni ng

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	
	community															
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	Number of metres of rehabilitated Cabane concrete slab	Rehabilitation of Cabane concrete slab (110metres)	Number	R2 800 000,00	1	Stand Alone	Rehabilitation Cabane 110m Concrete Slab by end June 2026	110 metres	Site establishment	Clear & Grub	Concrete pouring	Rehabilitation completion of Cabane concrete slab	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning	
Infrastructure & Planning	To provide access to improved, sustainable	Number of kilometres of reconstructed Lutshikini AR	Reconstruction of Lutshikini AR (6,6Kms)	Number	R3 348 000,00	1	Stand Alone	Reconstruction of Lutshikini Access Road (6,6Kms) by	6.6k m's	Site establishment	Clear & Grub and roadbed formation	Tipping and processing of gravel wearing course	Road finishes and project completion	Progress reports, Payment Stubs and completion certificates	SM: Infrastructure and Planning	

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
and modernized infrastructure to the community							end June 2026	6						
Infrast ructur e & Planni ng	To provide access to improved, sustainable and modernized infrastr ucture to the community	Mt White AR with slab - MIG (7.6Km)	Number	R8 400 000,00	2	Stand Alone	Kilomet res of constructed Mt White Access Road with concrete slab by end June 2026	7.6k m's	Roadbed construction & tipping	Processing of gravel wearing course	Installation of storm water management system	Casting of concrete and road finishing	Progress reports, Payment Stubs and completion certificates	SM: Infrast ructur e and Planni ng
Infrast ructur e & Planni ng	To provide access to improved, sustain	Installation of 60 solar street lights in Kwabhaca	Number	R2 000 000,00	25	Stand Alone	Installation of solar street lights by end June 2026	60	N/A	N/A	Site establishment).	Installation of streetlights	Advert, appointment letter; pictorial evidence, progress report, Payment	SM: Infrast ructur e and Planni ng

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Infrastructure & Planning	able and modernized infrastructure to the community	To provide access to improved, sustainable and modernized infrastructure to the community	Installation of electricity infrastructure to households: Sogoni Phase 2 Electrification (150) & Majoweni (15h/h)	Number	R14 970 000,00	741	Stand Alone	Installation of electricity infrastructure (Poles, Strings, Transformers & Meter boxes) for 165 Households by end of June 2026	165	Sites establishment	Excavations	Stringing	Installation completion of electricity infrastructure to 165 households	Progress Reports, Payment stubs & Completion certificates	SM: Infrastructure and Planning
														stubs and completion certificate	

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	Number of kilometres of installed linklines	Installation of Majojweni (7Kms) and Sixhotyeni (10Kms) Linklines	Number		0	Stand Alone	Kilometres of installed Majojweni and Sixhotyeni Linklines by end June 2026	17	Sites establishment	Excavations & Pole Planting	Stringing	Installation completion of 17Km linkline	Progress Reports, Payment stubs & Completion certificates	SM: Infrastructure and Planning
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	Number of milestones conducted towards the construction of Emaxesibeni Ext 8 Services	Concept Designs for Emaxesibeni Ext 8 Services (Multi-Year Project)	Number	R800 000,00	0	Stand Alone	Milestones conducted towards completion of Emaxesibeni Extension 8 Service . Milestone 1;	1	N/A	N/A		Milestone One: completion of project designs	Progress Reports, Payment stubs & Completion certificates	SM: Infrastructure and Planning

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
	community							Designs by end June 2026							
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	Number of constructed sports field phases	Nophoyi Cluster Sports Field Phase 2	Number	R1 600 000,00	1	Stand Alone	Construction completion of Nophoyi Sports Field Phase Two by end June 2026	1	Site Establishment	Construction of ablution facility	Fencing	Completion of Nophoyi Cluster Sports Field Phase Two	Progress Reports, Payment stubs & Completion certificates	SM: Infrastructure and Planning

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	Number of milestones towards the construction of KwaBhaca Shooting Range Phase Two	Construction of KwaBhaca Shooting Range phase 2 (Multi-year Project)	Number	R4 000 000.00	Phase 1	Stand Alone	Milestones conducted towards the construction of KwaBhaca Shooting Range Phase 2 by end June 2026	1	N/A	N/A	N/A	Milestone One: Site Establishment Milestone Two: Construction of wall.	Progress Reports, Payment stubs & Completion certificates	SM: Infrastructure and Planning

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Infrast ructur e & Planni ng	To provide access to improved, sustainable and modernized infrastructure to the community	Number of constructed KwaBhaca public transport pound Phases	Construction of KwaBhaca public transport pound phase 2	Number	R2 000 000,00	1	Stand Alone	Construction of one KwaBhaca public transport pound Phase 2 by end June 2026	1	Site establishment and Bulk earthworks	Construction of guardroom, Superstructure & roofing	Plastering & fencing	Paving and project completion	Progress Reports, Payment stubs & Completion certificates	SM: Infrast ructur e and Planni ng
Infrast ructur e & Planni ng	To provide access to improved, sustainable and modernized infrastructure to the	Number of constructed & completed Chithwa Recreation al Park Phases	Construction of Chithwa Recreational Park	Number	R2 000 000,00	Phase 1	Stand Alone	Construction completion of Chithwa Recreation al Park Phase 2 by end June 2026	1	Site establishment & bulk earthworks	Concrete works for amphitheatre	Superstructure for amphitheatre and roofing	Completion of Construction of Chithwa recreational park phase 2 amphitheatre and	Progress Reports, Payment stubs & Completion certificates	SM: Infrast ructur e and Planni ng

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
	community												guard house		
Citizen and Community Services	To provide access to improved, sustainable and modernized infrastructure to the community	Percentage of qualifying households assisted in disaster affected areas	100% assistance to all reported disaster incidents	Percentage	R700 000.00	100%	Stand Alone	100% Qualifying households assisted in disaster affected areas by June 2026	100%	100,00%	100,00%	100,00%	100%	Disaster register, disaster assessment reports on household assisted and distribution forms/s	SM: Citizen and Community Services
Citizen and Community Services	To provide access to improved, sustainable and modernized infrastructure	Number of households & Businesses provided with solid waste collection services	Solid Waste Collection Services	Number	N/A	649	Stand Alone	672 households & Businesses provided with solid waste collection services by	672	672	672	672	672	Billing register	SM: Citizen and Community Services

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
	Access to the community							end June 2026	2	N/A	N/A	2 best performing schools receiving wifi installation	N/A	Progress Report and Close Out Report	
Corporate Services	To build and strengthen the administrative and institutional capability of the municipality	Number of best performing schools with installed free wi-fi	School's IT Access	Number	R1 330 000,00	1	Stand Alone	Two best performing schools receiving free wifi installation by end June 2026	2	N/A	N/A	2 best performing schools receiving wifi installation	N/A	Progress Report and Close Out Report	SM: Corporate Services
Budget & Treasury Office	To provide access to improved, sustainable and	Number of indigent beneficiaries subsidised with electricity	Provision of free basic services.	Number	R7 420 000,00	1126	Last Value	711 Beneficiaries to be subsidised with electricity by the 30	711	To subsidise 711 households - electricity on a monthly basis	To subsidise 711 households - electricity on a monthly basis	To subsidise 711 households - electricity on a monthly basis	To subsidise 711 households - electricity on a monthly basis	Eskom Invoice, Indigent Registers & Acknowledgements from Beneficiaries.	CFO

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
	modernised infrastructure to the community							June 2026	100%						
Budget & Treasury Office	To provide access to improved, sustainable and modernised infrastructure to the community	Percentage of solar maintenance and installations for new indigent beneficiaries	Maintenance of solar alternative energy and installations for new indigent beneficiaries	Percentage		1386	Stand alone	100% maintenance of solar and installations for new indigent beneficiaries by end June 2026	100%	100%	100%	100%	100%	Progress Report/Payment stubs/Registers for New Installations/Registers for Maintenance	CFO
Budget & Treasury Office	To provide access to improved, sustainable	Number of indigent beneficiaries subsidised with paraffin from	Provision of free basic services.	Number		100	Last Value	1450 Indigent Beneficiaries from 2024/2025FY to be	1450	Paraffin distribution to 1450 Indigent Beneficiaries.	N/A	N/A	N/A	Eskom Invoice, Indigent Registers & Acknowledgements from	CFO

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
	and modernised infrastructure to the community	2024/2025 FY						subsidised with Paraffin by the 30 June 2026	6					Beneficiaries.	
Infrastructure & Planning	To provide access to improved, sustainable and modernised infrastructure to the community	Number of constructed and completed EmaXesibeni Carwashes	Construction of EmaXesibeni Carwash	Number	R300 000,00	Nil	Stand alone	Construction completion of EmaXesibeni Carwash by end June 2026	1	N/A	N/A	N/A	Construction completion of EmaXesibeni Carwash	Progress Reports, Payment stubs & Completion certificates	SM: Infrastructure and Planning

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Local Economic Development	Number of constructed and completed Guardrooms and Retaining walls for Ntsizwa Hiking Trails	Construction of Ntsizwa Hiking Trail Guardroom and Retaining Wall	Number	R3100 000.00	1	Accumulative	construction & completion of guardroom and retaining wall for Ntsizwa Hiking Trails by end June 2026	2	Construction of Guardroom	Construction completion of Retaining Wall	N/A	N/A	Progress Report & completion Certificate	Manager: Local Economic Development
Local Economic Development	Number of Custom Feedlot storage facilities constructed	Umzimvubu Custom Feedlot and Nguni Improvement Support Programme	Number	R800 000.00	1	Stand-Alone	Construction of storage facility to one Custom Feedlot by end June 2026	1	Construction of storage facility to one Custom Feedlot	Project completion	N/A	N/A	Completion Certificate, acknowledgment from recipients	Manager: Local Economic Development

KEY PERFORMANCE AREA (KPA) 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE

Goal(s) 1: Accelerate service delivery and infrastructure development

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	
	ymment, LED Project s, tourism, Agriculture, rural development)															

KEY PERFORMANCE AREA (KPA) 2: LOCAL ECONOMIC DEVELOPMENT

Goal(s) 2: Promote Sustainable economic growth and creation of decent jobs

Directorate	Strategic Objective	Indicator	Project Name	Vision 2030 Project Aligned to.	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Citizen and Community Services	To provide access to improved, sustainable and modernised infrastructure to the community	Number of planted greening species to mitigate against harmful effects of climate change.	Planting of 500 greening species to mitigate against harmful effects of climate change.	Number	R300 000	500	Stand Alone	Planting of 500 greening species to mitigate against harmful effects of climate change by June 2026.	500	Planting of 250 greening species	Planting of 250 greening species	N/A	N/A	Progress Reports & Close Out Report	SM: Citizen and Community Services
Corporate Services	To develop and enhance knowledge for future career pathing	Number of students within ULM Commo nage allocated with external bursaries	External bursary allocation for students within ULM Common age	Number	R630 000,00	6	Stand Alone	Six Students within ULM Commo nage allocated with external bursary by end June 2026	6	N/A	N/A	6 student subsidies with external bursary	N/A	Signed study agreements and proof of payments	SM: Corporate Services

KEY PERFORMANCE AREA (KPA) 2: LOCAL ECONOMIC DEVELOPMENT

Goal(s) 2: Promote Sustainable economic growth and creation of decent jobs

Directorate	Strategic Objective	Indicator	Project Name	Vision 2030 Project Aligned to.	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Corporate Services	To develop and enhance knowledge for future career pathing	Number of Career Exhibitions coordinated for learners within Umzimvubu jurisdiction	Career Pathing	Number	R456 753 00	1	Stand-Alone	Coordinate Career Exhibition to learners within Umzimvubu municipal jurisdiction on by the end June 2026	1	N/A	N/A	N/A	Conduct Career Expo	Career Pathing Report and registers	SM: Corporate Services
Local Economic Development	To create a conducive environment for economic growth and job opportunities	Number of hectares planted with yellow maize	Crop Production Improvement Program - Grain and Vegetables	Number	R8, 357.0 00	375ha	Stand Alone	375ha planted with yellow maize by end June 2026	375	Site identification for mechanization	375 - ha planted with yellow maize	N/A	N/A	Acknowledgement of receipt from beneficiaries/ Payment Stub & Completion certificates.	SM: Local Economic Development

KEY PERFORMANCE AREA (KPA) 2: LOCAL ECONOMIC DEVELOPMENT

Goal(s) 2: Promote Sustainable economic growth and creation of decent jobs

Directorate	Strategic Objective	Indicator	Project Name	Vision 2030 Project Aligned to.	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Local Economic Development	To create a conducive environment for economic growth and job opportunities	Number of projects supplied with rainwater harvesting equipment	Supply of rain-water harvesting equipment to Three Projects (Peach Project, Aloe Project and Nursery)	Number	R500 000,00	3	Stand Alone	Supply of rainwater harvesting equipment to Three Projects by end June 2026	3	N/A	Site establishment	Supply of rainwater harvesting equipment to Three Projects	N/A	Acknowledgment from recipients	SM: Local Economic Development
Local Economic Development	To create a conducive environment for economic growth and job opportunities	Number of SMMEs enrolled under Mentorship Programme	Sector Specific Incubation Programmes: Fashion Design, Chefs/Culinary and Farmers	Number	R100 000,00	30	Stand Alone	SMMEs enrolled under Mentorship Programme by end June 2026	30	Beneficiary identification	30 (SMMEs enrolled under Mentorship Programme)	N/A	N/A	Attendance Register & acknowledgment of receipt from beneficiaries	SM: Local Economic Development

KEY PERFORMANCE AREA (KPA) 2: LOCAL ECONOMIC DEVELOPMENT

Goal(s) 2: Promote Sustainable economic growth and creation of decent jobs

Directorate	Strategic Objective	Indicator	Project Name	Vision 2030 Project Aligned to.	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Local Economic Development	Economic and sectoral development (job creation, employment, LED Projects, tourism, Agriculture, rural development)	Number of beneficiaries supported with electric shears	Procurement of equipment of shears	Number	R1 285 000,00	28	Stand Alone	Beneficiaries supported with 28 Electric Shears by 30th June 2026	28	N/A	N/A	Delivery of electric shears to 28 beneficiaries	N/A	Signed list of beneficiaries and delivery note, acknowledgment from beneficiaries	SM: Local Economic Development
Local Economic Development	To create a conducive environment for economic growth and job opportunities	Number of Donga rehabilitation projects completed	Donga Rehabilitation (Ward 16, Ward 27 and Ward 6)	Number	R500 000,00	3	Stand Alone	Rehabilitation of Dongas in 3 Wards by end June 2026	3	N/A	Sites identification	Sites establishment	Completion of 3 Donga rehabilitation projects	Appointment Letters, progress reports & completion certificates	SM: Local Economic Development

KEY PERFORMANCE AREA (KPA) 2: LOCAL ECONOMIC DEVELOPMENT

Goal(s) 2: Promote Sustainable economic growth and creation of decent jobs

Directorate	Strategic Objective	Indicator	Project Name	Vision 2030 Project Aligned to.	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Local Economic Development	To create a conducive environment for economic growth and job opportunities	Number of constructed & completed Ntenetyana Dam Campsites	Ntenetyana Camp-Site Establishment (Multi-year Project)	Number	R880 000,00	Installation of concrete chairs & construction of braai area	Stand Alone	Construction completion of Ntenetyana Dam Campsite by end June 2026	1	N/A	N/A	Sites establishment	Construction completion of Ntenetyana Campsite (roofing and installation of umbrellas).	Progress reports, Payment Stub & completion certificates	SM: Local Economic Development
Citizen and Community Services	To provide access to improved, sustainable and modernised infrastructure to the community	Number of catchment areas benefiting from Waste management and Climate Change Programme	Implementation of Waste Management & Climate Change Programme (Clearing of Alien Invasive Species in Nkwecweni; Ngcwele	Number	R2 574 000,00	5	Stand Alone	Five Catchment Areas benefiting from Waste Management & Climate Change Programme (Clearing of Alien Invasive	5	5	5	5	5	Progress Reports	SM: Citizens and Community Services

KEY PERFORMANCE AREA (KPA) 2: LOCAL ECONOMIC DEVELOPMENT

Goal(s) 2: Promote Sustainable economic growth and creation of decent jobs

Directorate	Strategic Objective	Indicator	Project Name	Vision 2030 Project Aligned to.	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian	
			ni; Nompakane; Cancele; Phakade to Phuka; Capoti Wetlands & Capoti River) (Multi-year Project)					Species in Nkweweni; Ngweleni; Nompakane; Cancele; Phakade to Phuka; Capoti Wetlands & Capoti River) by end June 2026								

KEY PERFORMANCE AREA (KPA) 2: LOCAL ECONOMIC DEVELOPMENT

Goal(s) 2: Promote Sustainable economic growth and creation of decent jobs

Directorate	Strategic Objective	Indicator	Project Name	Vision 2030 Project Aligned to.	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Citizen and Community Services	To provide access to improved, sustainable and modernised infrastructure to the community	Number of constructed & completed EmaXesi Landfill site weighbridge	Construction of EmaXesi Landfill Site Weighbridge	Number	R400 000,00	Nil	Stand Alone	Construction completion of EmaXesi Landfill site Weighbridge by end June 2026	1	N/A	N/A	Site establishment	Construction completion of EmaXesi Landfill site Weighbridge	Progress reports, Payment Stub & completion certificates	SM: Citizens and Community Services

KEY PERFORMANCE AREA (KPA) 2: LOCAL ECONOMIC DEVELOPMENT

Goal(s) 2: Promote Sustainable economic growth and creation of decent jobs

Directorate	Strategic Objective	Indicator	Project Name	Vision 2030 Project Aligned to.	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Citizen and Community Services	To create a conducive environment for participatory development	Number of jobs created on EPWP	EPWP Jobs Created	Number	R8 323 000,00	450 Jobs created	Stand Alone	Recruitment of 450 EPWP beneficiaries by end June 2026	450 Jobs	450 Jobs	450 Jobs	450 Jobs	450 Jobs	EPWP System Generated Report	SM: Citizens and Community Services
Citizen and Community Services	To create a conducive environment for participatory development	Number of EPWP reports submitted for compliance with EPWP grant conditions	EPWP reports submitted in compliance with grant allocated	Number	N/A	12	Stand Alone	Submission of Monthly Reports to DPW by the end June 2026	12	3 Monthly reports to be submitted to DPW	3 Monthly reports to be submitted to DPW	3 Monthly reports to be submitted to DPW	3 Monthly reports to be submitted to DPW	Copy of monthly reports	SM: Citizens and Community Services

KEY PERFORMANCE AREA (KPA) 3 : FINANCIAL MANAGEMENT AND VIABILITY

Goal 3: To improve the effectiveness of governance, administrative and financial systems

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Budget & Treasury Office	To develop and maintain a financial viability and sustainable institution that achieves full compliance with legislation	Number of BTO statutory reports and plans developed	Mid-year reporting (S72 Report); Budget Approval; Reporting	Number	R300 000 640	5	Accumulative	Development of 5 BTO statutory reports and plans by 30 June 2026	5	1 (Set of GRAP Financial statements by 31 August 2025 for the period ending 30 June 2025)	Nil	1 (Sec 72 Report submitted to PT & NT by 25 January 2026); 1 (Submission of 2026 Draft budget to Council for Noting by the 31st March 2026); 1 (Set of GRAP Financial statements by 28 February 2026 for the period ending 31 December 2025.)	1 (Submission of 2026/20 MTERF Final budget to Council for approval by the 31st of May 2026)	Signed Certificate by MM & Mayor and Proof of submission to National Treasury & PT; Council Resolution for Budget approval, Proof of submission to Provincial and National treasury; Q3 GRAP Compliant AFS Set Submitted to IA, Proof of Submission to IA, Q1 GRAP Compliant AFS Set Submitted	Custodian

KEY PERFORMANCE AREA (KPA) 3: FINANCIAL MANAGEMENT AND VIABILITY

Goal 3: To improve the effectiveness of governance, administrative and financial systems

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Budget & Treasury Office	To develop and maintain a financial viability and sustainable income institution that achieves full compliance with legislation	Percentage of Creditors paid within 30 days of receipt of a valid invoice	Payment of creditors	Percentage	Nil	100%	Stand-Alone	100% Creditors paid within 30 days of receipt of a valid invoice	100%	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	to IA and External Audit Financial System Report and Invoice Register	CFO

KEY PERFORMANCE AREA (KPA) 3 : FINANCIAL MANAGEMENT AND VIABILITY

Goal 3: To improve the effectiveness of governance, administrative and financial systems

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Budget & Treasury Office	To develop and maintain a financial viability and sustainable institution that achieves full compliance with legislation	Liquidity Ratio	Cash/Cost coverage ratio	Ratio	Nil	03:01	Accumulative	To maintain a three months liquidity ratio in line with Treasury Norm by end June 2025	03:01	03:01	03:01	03:01	03:01	Section 71 dashboard reports, VAT refunds statements.	CFO

KEY PERFORMANCE AREA (KPA) 3 :FINANCIAL MANAGEMENT AND VIABILITY

Goal 3: To improve the effectiveness of governance, administrative and financial systems

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Budget & Treasury Office	To develop and maintain a financial viability and sustainable institution that achieves full compliance with legislation	Percentage reduction of repeat audit findings	Audit improvement	Percentage	Nil	100%	Stand-Alone	100% Reduction of Repeat Audit Findings by 30 June 2026	100%	Annual Financial Statement preparation & Submission	100% Reduction of Repeat Audit Findings	N/A	N/A	Audit report by AG, IA Review Reports & Annual Financial Statements	CFO

KEY PERFORMANCE AREA (KPA) 3 : FINANCIAL MANAGEMENT AND VIABILITY

Goal 3: To improve the effectiveness of governance, administrative and financial systems

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Budget & Treasury Office	To develop and maintain a financial viability and sustainability institution that achieves full compliance with legislation	Percentage expenditure of all Conditional Grants in line with Risk Adjusted Strategy Imperatives	Risk Adjusted Strategy Imperatives Implementation	Percentage	Total Allocation	100%	Accumulative	100% expenditure of all Conditional Grants in line with Risk Adjusted Strategy Imperatives by 30 June 2026	100,00%	30,00%	60,00%	85,00%	100,00%	Financial System Reports	CFO

KEY PERFORMANCE AREA (KPA) 3 :FINANCIAL MANAGEMENT AND VIABILITY

Goal 3: To improve the effectiveness of governance, administrative and financial systems

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Budget & Treasury Office	To develop and maintain a financial viability and sustainable income institution that achieves full compliance with legislation	Revenue amount collected	Debt Collection	South African Rands	Nil	R54 498 5142.00	Accumulative	Amount of revenue collected from consumer debtors & VAT refunds by 30 June 2026	46000000	2333333,00	2333334,00	2333333,00	3900000,00	Section 71 dashboard reports, VAT refunds statements.	CFO

KEY PERFORMANCE AREA (KPA) 3 : FINANCIAL MANAGEMENT AND VIABILITY

Goal 3: To improve the effectiveness of governance, administrative and financial systems

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Budget & Treasury Office	To develop and maintain a financial viability and sustainable institution that achieves full compliance with legislation	Audit Opinion	Improvement in audit opinion expressed on financial statement by Auditor general	Number	Nil	Unqualified audit opinion	Stand-Alone	Unqualified Audit with no matters of emphasis opinion by 30 June 2026	1	N/A	N/A	1 (Unqualified audit opinion with no matters of emphasis)	N/A	Audit report by AG	CFO

KEY PERFORMANCE AREA (KPA) 4 : MUNICIPAL TRANSFORMATION AND ORGANIZATIONAL DEVELOPMENT

Goal 4: To improve the effectiveness of governance, administrative and financial systems

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Corporate Services	To build and strengthen the administrative and institutional capability of the municipality	Number of Strategic Planning Sessions Coordinated	Strategic Planning Sessions coordinated	Number	N/A	4	Accumulative	Four Strategic Planning sessions coordinated by 30 June 2026 broken down as follows: 1 - Strategic Planning Session coordinated 1 - Exco Strat Plan Coordinated 2 - Council Strat Plans coordinated	4	N/A	1 Departmental Strat Plan	1 - Exco Strat Plan Coordinated Council Strat Plans coordinated	1 Council Strat Plans coordinated	Attendance Register, Strategic planning report	SM: Corporate Services

KEY PERFORMANCE AREA (KPA) 5: GOOD GOVERNANCE & PUBLIC PARTICIPATION

Goal(s) 3: To improve the effectiveness of governance administrative and financial systems

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Office of the Municipal Manager	To develop and maintain a financially viable and sustainable institution that achieves full compliance with legislation	Number of strategic and operational plans developed and approved	IDP Adoption & SDBIP Approval	Number	R855 000,00	5	Accumulative	Development of one strategic plan (IDP) and two operational plans (SDBIPs) by end June 2026	3	N/A	N/A	1 (2025/2026 FY Adjusted SDBIP)	1 (2026/2027 SDBIP); 1 IDP adopted by Council	Signed Approved SDBIP; Final IDP & Council resolution extract	Municipal Manager
Office of the Municipal Manager	To develop and maintain a financially viable and sustainable institution that	Number of compliance reports consolidated	Annual Reporting, Oversight Report & SDBIP Performance Reporting	Number	N/A	8	Accumulative	Consolidation of eight compliance reports by end June 2026	8	2 (2024/2025 FY APR and 2024/2025 FY Q4)	1 (2025/2026 FY Q1)	2 (2025/2026 FY Mid-Year & 2025/2026 FY Q2); 1 Annual Report & 1 Oversight Report	1 (2025/2026 FY Q3) Council Resolution extract: Final Annual Report and Council Resolution extract; Oversight Report & Council	Municipal Manager	

KEY PERFORMANCE AREA (KPA) 5: GOOD GOVERNANCE & PUBLIC PARTICIPATION

Goal(s) 3: To improve the effectiveness of governance administrative and financial systems

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
	achieves full compliance with legislation													resolution extract	
Office of the Municipal Manager	To create a conducive environment for participatory development	Number of EXCO Outreach Roadshows conducted	EXCO Outreach Programmes	Number	R 670 000	2 EXCO Outreach Meetings	Accumulative	Conduct 2 EXCO Outreach Roadshows by end June 2026	2	N/A	1 EXCO Outreach Roadshow	N/A	1 EXCO Outreach Roadshow	Attendance Register / Programme	SM: SPU & Communications
Office of the Municipal Manager	To create a conducive environment for participatory development	Number of conducted Traditional Leaders' Summit	Traditional Leaders' Summit	Number	R 500 000	Nil	Stand alone	Conduct one Traditional Leaders' Summit by end June 2026	1	N/A	N/A	N/A	Conduct one Traditional Leaders Summit	Attendance Register / Programme & Traditional Leader's Summit Report/Resolutions	SM: SPU & Communications

KEY PERFORMANCE AREA (KPA) 5: GOOD GOVERNANCE & PUBLIC PARTICIPATION

Goal(s) 3: To improve the effectiveness of governance administrative and financial systems

Directorate	Strategic Objective	Indicator	Project Name	Unit of Measurement	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Office of the Municipal Manager	To create a conducive environment for participatory development	Percentage of Presidential Hotline Complaints responded to	Presidential Hotline Complaints	Number	N/A	100%	Accumulative	100% complaints responded to by the end of June 2026	100.00%	100,00%	100,00%	100,00%	100,00%	System Generated Report	SM: SPU & Communications
Office of the Municipal Manager	To create a conducive environment for participatory development	Number of Communication Action Plan reviewed	Communication Action Plan Review	Number	250,000.00	1	Stand alone	Coordinate an Annual Communication Plan Review by the end of June 2026	1	N/A	N/A	Conduct a Communication Action Plan Workshop to review the Action Plan	Approval of Communication Action Plan.	Communication Action Plan Attendance Registers Council resolution extract.	SM: SPU & Communications

KEY PERFORMANCE AREA (KPA) 6: SPATIAL PLANNING AND DEVELOPMENT															
Goal(s) 4: To create a conducive environment for economic growth and job opportunities															
Sub-Directorate	Strategic Objective	Indicator	Project Name	Vision 2030 Project Aligned to.	Budget Allocation 2025/2026	Baseline	Calculation Type	Target Description	Annual Target 2025/2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Means of Verification	Custodian
Infrastructure & Planning	To provide access to improved, sustainable and modernized infrastructure to the community	Percentage of sites surveyed	Three-year Contract for Land survey services		R800,000,00	1	Stand Alone	Ensure 100% of sites surveyed and Planned by end June 2026	100,00%	100%	100%	100%	100%	Survey reports	SM: Infrastructure and Planning

Key Performance Area	Number of Indicators	Percentage
Basic Service Delivery & Infrastructure	35	56%
Local Economic Development	12	19%
Financial Management & Viability	7	11%
Municipal Transformation & Institutional Development	1	2%
Good Governance & Public Participation	6	10%
Spatial Planning & Development	1	2%
TOTAL	62	100%

Adjusted SDBIP Excel Link reflecting Top & Bottom Layer Indicators [2025-2026FY ULM EC-442 Adjusted SDBIP](#)

2025/2026FY COGTA CIRCULAR 88 PERFORMANCE INDICATORS

[ULM EC-442 2025-2026FY Circular 88 Performance Indicators Planning](#)