

DR NKOSAZANA DLAMINI ZUMA LOCAL MUNICIPALITY



2025/2026 ADJUSTMENT OF THE TOP-LAYER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)

REPORT ON ADJUSTMENTS TO THE ORGANISATIONAL TOP-LAYER SDBIP (2025/26)

PURPOSE

The purpose of this report is to present and summarize the adjustments made to the 2025/26 Organisational (Top-Layer) Service Delivery and Budget Implementation Plan (SDBIP). The adjustments were undertaken to ensure that the SDBIP remains credible, implementable, measurable and aligned to the approved budget, institutional capacity, and legislative requirements as per the Municipal Finance Management Act.

BACKGROUND

The SDBIP adjustment process is guided by the Municipal Finance Management Act, 2003 (Act 56 of 2003). Section 72(1) of the MFMA states the following:

The accounting officer of the municipality must, by 25 January of each year -

Assess the performance of the municipality during the first half of the financial year, taking into account in terms of section 54(1) (c) of the MFMA -

- the monthly statements referred to in section 71 for the first half of the financial year;
 - the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - the past year's annual report, and progress on resolving problems identified in the annual report; and
 - the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from such activities.

On receipt of a statement or report submitted by the Accounting Officer of the municipality in terms of section 71 or 72, the mayor must-

“(c) consider and, if necessary, make any revision to the service delivery and budget implementation plan, provided that the revision to the service delivery targets and performance indicators in the plan may only be made with the approval of Council following the approval of an adjustment budget.”

DISCUSSIONS/ DELIBERATIONS

The adjusted 2025/26 SDBIP is divided into two layers as per Circular 13 of the Municipal Finance Management Act: The SDBIP is a layered plan, with the top layer of the plan dealing with consolidated service delivery targets and in-year deadlines, and linking such targets to top management. Once the top-layer targets are set, the top management is then expected to develop the next (lower) layer of detail of the SDBIP, by providing more detail on each output for which they are responsible for, and breaking up such outputs into smaller outputs and linking these to each middle-level and junior manager. Much of this lower layer detail will not be made public nor tabled in council – whilst the municipal manager has access to such lower layer detail of the SDBIP, it will largely only be the senior manager in charge who will be using such detail to hold middle-level and junior-level managers responsible for various components of the service delivery plan and targets of the municipality. Only the highest layer of information of the SDBIP will be made public or tabled in the council. Such high-level information should also include per ward information, particularly for key expenditure items on capital projects and service delivery – this will enable each Ward Councillor and ward committee to oversee service delivery in their ward.

The Top-layer SDBIP targets and indicators have been adjusted to 65 indicators and the original SDBIP had 61 targets/indicators and all Senior Managers will be assessed on their operational plans/ bottom layer SDBIP. The top-layer SDBIP is the one that is signed by the Municipal Manager and the Mayor and should be monitored by Council and its Committees as well as to be audited by both the internal and External Auditors (Auditor General.)

OVERVIEW OF ADJUSTMENTS MADE TO THE ORGANISATIONAL SDBIP

The review of the Top-Layer SDBIP resulted in targeted technical and operational adjustments, without altering Council-approved strategic priorities. The key areas of adjustment include the following:

Strategic Objectives

- Strategic objectives were refined and rephrased to improve clarity and alignment with the Integrated Development Plan (IDP) and Back-to-Basics pillars.
- Adjustments ensure that objectives are outcome-oriented and realistically achievable within the 2025/26 financial year.

Projects

- Certain project descriptions were standardized and clarified to remove duplication and ambiguity.
- Revised project wording now clearly reflects what will be delivered, by whom, and within the financial year.

Key Performance Indicators (KPIs)

- KPIs were revised and refined to ensure compliance with the SMART principles (Specific, Measurable, Achievable, Relevant and Time-bound).
- Vague or process-driven indicators were converted into quantifiable output-based indicators.
- Indicators were aligned directly to approved projects and departmental mandates.

Targets and Quarterly Projections

- Annual and quarterly targets were adjusted where necessary to reflect realistic implementation timeframes.
- Quarterly breakdowns now provide a credible performance trajectory, enabling effective monitoring and reporting.
- Adjustments were informed by operational capacity and previous performance trends.

Budget Alignment

- The revised SDBIP confirms alignment between performance targets and the approved 2025/26 budget.
- Where projects had no direct financial implications, this was clearly indicated to avoid misrepresentation.
- No unfunded mandates were introduced through the adjustments.

Portfolio of Evidence

- Portfolio of Evidence (PoE) requirements were clarified and strengthened to ensure that reported performance is verifiable, auditable and supported by credible documentation.

Reasons for Adjustment

Where adjustments were made, reasons were provided to ensure transparency and audit defensibility, including:

- Improvement of KPI definitions
- Alignment to approved budget
- Correction of technical inconsistencies
- Strengthening of measurability and reporting credibility

Compliance with MFMA Circulars

MFMA Circular 13 sets the foundation for the Service Delivery and Budget Implementation Plan (SDBIP) by clarifying its purpose as a *management, implementation, and monitoring tool* that gives effect to the approved IDP and budget. It requires the SDBIP to include clear, measurable and time-bound performance indicators and quarterly targets for the municipality and the municipal manager. Circular 13 emphasizes that the SDBIP must be approved by the Mayor within 28 days after the budget is approved and must be used to monitor service delivery,

expenditure trends, and performance on a continuous basis, forming the basis for in-year reporting under sections 52(d) and 72 of the MFMA.

MFMA Circulars 88 and 129 deal specifically with the review and revision of the SDBIP following an adjustment budget. Circular 88 links the adjustment budget process to performance management and requires municipalities to revise the SDBIP where budget amendments materially affect service delivery targets or indicators, ensuring alignment between funding, outputs and performance reporting. Circular 129 reinforces this by providing guidance on mid-year and in-year performance reviews, stressing that any SDBIP revisions must be properly motivated, approved by the Mayor, and tabled with the adjustment budget. Together, these circulars ensure that SDBIP revisions are credible, compliant, and auditable, and that performance information remains realistic, well-defined, and aligned to the revised budget throughout the financial year.

The adjustments to the 2025/2026 Service Delivery and Budget Implementation Plan (SDBIP) and Municipal Scorecard were developed after a comprehensive assessment of organisational performance as at mid-year (Section 72 Report), taking into consideration:

- Actual performance trends recorded during the first two quarters;
- Implementation progress within the approved capital programme;
- Supply Chain Management process timelines;
- The approved Adjustments Budget; and
- Observations raised during the Auditor-General's audit of performance objectives.

In line with the requirements of MFMA Section 72 and guidance contained in MFMA Circular 129, the Mid-Year Performance Report was submitted to Provincial COGTA: Monitoring and Evaluation as well as the Internal Audit Unit for independent review and quality assurance prior to finalization of adjustments.

The Internal Audit Unit is currently finalizing its audit process, including site verification procedures, to ensure alignment between reported performance information and actual implementation on the ground. However, preliminary findings were formally communicated by both COGTA and Internal Audit.

SUMMARY OF FINDINGS RAISED

The review identified control weaknesses affecting the reliability, completeness and alignment of performance information, namely:

1. The Mid-Year Performance Report did not include a dedicated column reflecting Mid-Year targets.
2. Certain Technical Indicator Descriptions (TIDs) required revision to align with the recommendations of MFMA Circular 88 and National Treasury's Framework for Managing Programme Performance Information (FMPPI).
3. Non-achievement of planned mid-year targets, primarily due to delays in procurement and appointment of service providers.
4. Perceived misalignment between budget allocations and SDBIP reporting templates.
5. Insufficient or non-credible supporting evidence for certain reported achievements.

6. Targets not adequately aligned with realistic implementation timelines.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION TAKEN

In response to the above findings, Management implemented the following corrective measures to ensure compliance with Auditor-General expectations and MFMA Circular 128:

1. Revision of the 2025/26 Mid-Year Performance Report

- A Mid-Year target column has been incorporated to clearly distinguish between annual and mid-year targets.
- All variances between targets and actual performance have been disclosed with detailed reasons and corrective measures.
- Performance information has been reconciled with supporting documentation to strengthen auditability.
- The Mid-year reporting template had been revised to include accurate budget expenditures and Management responded on projects with over-expenditures.

2. Revision of Technical Indicator Descriptions (TIDs)

- All TIDs were reviewed and revised to ensure:
 - Clear and measurable indicator definitions;
 - Unambiguous calculation methodologies;
 - Clearly defined data sources;
 - Alignment with MFMA Circular 88;
 - Compliance with the National Treasury FMPPI framework.

This ensures that all indicators are well-defined and verifiable, as required by the Auditor-General.

3. Alignment of Targets with Implementation Timelines

- Targets affected by SCM delays and capital programme scheduling were adjusted to reflect realistic delivery timelines.
- Amendments were informed by:
 - Appointment letters;
 - Approved project implementation schedules;
 - Construction industry shutdown periods;
 - Site readiness assessments.

4. Budget and SDBIP Alignment

Management clarified that there is no misalignment between the SDBIP and the approved municipal budget. The PMS reporting template reflects project budgets as per signed appointment letters of service providers, which may differ from original estimates due to final contract values approved through SCM processes.

All adjustments have been reconciled to the approved Adjustments Budget to ensure compliance with Section 54 and 28 of the MFMA.

5. Strengthening of Portfolio of Evidence (POE)

- A PMS verification checklist has been reinforced.
- Supporting documents have been updated, signed and properly filed.
- Outstanding documentation has been obtained where applicable.
- Site verification were conducted by both the PMS Unit and the Internal Audit to confirm physical performance and the report will be presented to Audit and Performance Audit Committee

COMPLIANCE WITH MFMA CIRCULAR 129

In accordance with MFMA Circular 129, which emphasizes credible performance reporting, alignment between planning and budgeting, and realistic target setting, the revised SDBIP:

- Reflects adjustments informed by mid-year performance assessment;
- Aligns budget allocations with implementation realities;
- Ensures targets are realistic, measurable and achievable within the financial year;
- Enhances transparency and audit readiness;
- Strengthens oversight by Council and the Audit Committee.

NAME OF THE DEPARTMENT	NO. OF INDICATORS/ TARGETS IN THE ORIGINAL 2025/26 TOP-LAYER SDBIP	NO. OF INDICATORS/ TARGETS IN THE 2025/26 ADJUSTED TOP-LAYER SDBIP
PWBS	17	26
CSS	9	9
OMM	9	10
CORP	9	6
BTO	9	9
DTPS	8	9
TOTAL NO OF INDICATORS	61	69

Number of KPI's with targets adjusted upwards	9
Number of KPI's with targets lowered	8
Number of KPI's transferred to other Departments	0

New KPIs with compliance targets	0
New service delivery KPI	08
KPIs/ Targets adjusted to comply with the SMART principle	16
KPI/Targets with Reduced Budgets	12

KPI/Targets with Increased Budgets	8
KPI/Targets with no adjustment Budgets	18
KPI/Targets with no Budgets Implications	21
Number of KPI/Targets moved from the Top-Layer to the Bottom layer SDBIP	03
Number of KPIs/Targets moved from the Bottom-Layer to the Top-Layer SDBIP	03

HUMAN RESOURCES IMPLICATIONS

There is no impact on human resources as this is an administrative process and is dealt with through the normal annual planning processes.

FINANCIAL IMPLICATIONS

The budget had been amended accordingly for all targets/indicators that have been adjusted.

CONSTITUTIONAL AND LEGAL FACTORS

The report complies with the provisions of the Municipal Finance Management Act, 2003 (Act 56 of 2003).

COMMUNICATION

After approval, this document will be circulated to the relevant stakeholders and placed on the Dr. Nkosazana Dlamini Zuma Local Municipality's public website and published in the local newspapers for information and implementation.

PREVIOUS COUNCIL OR EXECUTIVE COMMITTEE RESOLUTIONS

This report tables the adjustment of the 2025/2026 SDBIP that was signed by the Municipal Manager and the Mayor on 28 June 2025.

Conclusion and Recommendation

The adjustments made to the 2025/26 Organisational Top-Layer SDBIP are technical, corrective and strengthening in nature, and do not alter Council-approved priorities or budget allocations. The revised SDBIP:

- Is aligned to the IDP and approved budget
- Complies with MFMA Circulars 13, 88 and 129
- Improves the credibility, measurability and audit defensibility of performance information

It is therefore recommended that Council approve the adjusted Organisational Top-Layer SDBIP for the 2025/26 financial year.

RECOMENDATIONS

- a) That the adjustment of the 2025/2026 Service Delivery and Budget Implementation Plan (SDBIP) indicators and targets as contained in Annexure “A” of this report be approved.
- b) That the adjustments made on the Technical Indicator Descriptions for the 2025/2026 Service Delivery and Budget Implementation Plan (SDBIP) indicators and targets as contained in Annexure “B” of this report be approved.
- c) That where applicable, the individual performance scorecards of Senior Managers be adjusted to reflect the approved adjustments in the SDBIP.

ANNEXURES

1. Revised 2025/26 SDBIP
2. Revised Technical Indicator Descriptions
3. Updated Mid-Year Performance Report

SUMMARY REPORT ON ADJUSTMENTS MADE IN THE 2025/26 SDBIP

Reclassification of Indicators and Targets

The following KPIs were reviewed as part of the refinement of the Top-Layer SDBIP and were subsequently relocated to the Bottom-Layer SDBIP due to their operational nature and limited direct relevance to the community at a strategic level:

- ❖ CORP 1 – Number of policies and HR Strategy reviewed and approved by Council, with an annual target of reviewing and approving 33 HR policies and one HR Strategy;
- ❖ CORP 2 – Number of workshops conducted on HR policies, with an annual target of two workshops; and
- ❖ CORP 3 – Number of reports submitted to the Department of Employment and Labour, with an annual target of submitting the Employment Equity Report by 31 March 2026.

The review considered the purpose and level of the Top-Layer SDBIP and the requirement for indicators to reflect key strategic performance commitments that are relevant for monitoring by Council and the community.

The relocation of these indicators to the Bottom-Layer SDBIP was therefore undertaken to ensure appropriate alignment between the level of the indicator and its intended purpose, without compromising the municipality's ability to monitor and report on the underlying activities. The indicators remain subject to departmental performance monitoring and internal accountability through the Bottom-Layer SDBIP and relevant reporting mechanisms. This approach promotes a clear distinction between strategic, publicly relevant performance indicators contained in the Top-Layer SDBIP and operational management indicators contained in the Bottom-Layer SDBIP, while maintaining an auditable performance trail for all commitments. The adjustment is intended to strengthen the relevance, clarity and effectiveness of the SDBIP and should not be construed as the removal of the underlying responsibilities or compliance obligations of the municipality.

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
CORP 1	Number of policies and HR strategy reviewed and approved by Council	None	Review and approve 33 HR policies and 1 HR Strategy	None	-	-	Removed from Top-Layer SDBIP. retained in Corporate Services Departmental SDBIP	During the review of the SDBIP, it was determined that the indicator is operational in nature and therefore not appropriate for inclusion in the organizational Top-Layer SDBIP. The indicator remains incorporated and monitored through the Corporate Services Departmental SDBIP to ensure continued performance monitoring and accountability.
CORP 2	Number of workshops conducted on HR policies	None	2	-	0	0	Removed from Top-Layer SDBIP. retained in Corporate Services Departmental SDBIP	During the review of the SDBIP, it was determined that the indicator is operational in nature and therefore not appropriate for inclusion in the organizational Top-Layer SDBIP. The indicator remains incorporated and monitored through the Corporate Services Departmental SDBIP to ensure continued performance monitoring and accountability.
CORP 3	Number of reports submitted to Department of Employment & Labour	None	Submission of EE Report to DEL by 31 March 2026	-	-	-	REMOVED FROM TOP-LAYER / RETAINED DEPARTMENTALLY	The indicator was reviewed and determined to be operational in nature, relating to a specific departmental compliance/reporting function. It was therefore removed from the organizational Top-Layer SDBIP and retained in the Corporate Services Departmental SDBIP for continued monitoring.

CORP 8	Number of IPMS assessments coordinated	None	4	-	-	-	Removed from Top-Layer SDBIP; retained in Corporate Services Departmental SDBIP	During the SDBIP review, the indicator was determined to be operational in nature and not sufficiently strategic for inclusion at organizational Top-Layer level. It was therefore moved out of the Top-Layer SDBIP and remains monitored through the Corporate Services Departmental SDBIP.
CORP 14	Percentage of complaints relating to local municipal services referred to the relevant department	None	100%	-	-	-	Removed from Top-Layer SDBIP; retained in Corporate Services Departmental SDBIP	During the SDBIP review, the indicator was not included in both the Top-layer and the Bottom-layer however due to its nature and its importance it had to be included in the Top-layer SDBIP.

The following KPIs were not in the Bottom-Layer and were subsequently added to the Top-Layer SDBIP due to their strategic nature and direct relevance to the community.

- ❖ CORP 14: Percentage of complaints relating to local municipal services referred to the relevant department: Target: 100%
- ❖ OMM: 13 Percentage of conditional grants spent in line with the approved grant framework. Target: 100%
- ❖ DTPS: 12: Number of local business with access to trade exhibition shows: Annual Target 15

Re-numbering and Refinement of Existing Indicators

During the review of the 2025/26 Organisational Top-Layer SDBIP, a number of existing indicators retained their underlying strategic purpose but were assigned new reference numbers in the Adjusted SDBIP. The changes arose primarily from the restructuring of the Public Works and Basic Services (PWBS) indicator framework.

In particular, the original PWBS 5 indicator relating to the construction of sports fields was disaggregated into specific measurable project deliverables, resulting in five indicators, namely **PWBS 5 to PWBS 9**. This restructuring created

additional reference positions and consequently resulted in the subsequent original PWBS indicators being assigned new reference numbers.

In addition, new indicators were introduced during the adjustment process, including the solar street-light indicator and indicators relating to sidewalks and the Bulwer Market Stalls platform. These insertions also affected the sequential numbering of the existing indicators.

The change in reference numbers does not, in itself, constitute the removal or discontinuation of the underlying indicators or programmes. Where an indicator was retained, the revised reference number should be read together with the original SDBIP reference number to maintain a clear audit trail from the originally approved SDBIP to the Adjusted SDBIP and subsequent quarterly and annual performance reporting.

Where the KPI wording, target or scope was also changed, the adjustment is separately identified in the reconciliation table Below. The revisions were undertaken to improve the specificity, measurability, achievability, relevance and verifiability of performance information and to align performance targets with approved budgets and realistic implementation circumstances. The Adjusted SDBIP itself records these objectives, including refinement of KPIs and conversion of vague/process-driven indicators into quantifiable output-based indicators.

ORIGINAL SDBIP NO.	ADJUSTED SDBIP NO.	ORIGINAL KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	TYPE OF ADJUSTMENT	REASON FOR REFERENCE CHANGE / ADJUSTMENT
PWBS 6	PWBS 10	Number of crèches constructed	Number of crèches constructed	1	1	REFERENCE NUMBER CHANGED	The indicator was retained in the Adjusted SDBIP but its reference number changed as a result of the restructuring and disaggregation of the original PWBS 5 sports-field indicator into separate project deliverables (PWBS 5–9). The change is therefore administrative/structural and does not represent the

ORIGINAL SDBIP NO.	ADJUSTED SDBIP NO.	ORIGINAL KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	TYPE OF ADJUSTMENT	REASON FOR REFERENCE CHANGE / ADJUSTMENT
							removal of the crèche indicator.
PWBS 7	PWBS 11	Number of pedestrian bridges constructed	Number of pedestrian bridge foundations fully constructed and certified by a professional engineer	1	2	REFERENCE NUMBER CHANGED + KPI/TARGET REVISED	The indicator was renumbered following the restructuring of the PWBS indicators. The KPI and target were also revised to reflect the realistic deliverable for the financial year. Procurement challenges, re-advertisement of bids and the higher-than-estimated cost of the Ndlangisa Bridge resulted in the scope being limited to the construction and certification of foundations for two bridges.
PWBS 8	PWBS 12	Number of community assets maintained	Number of community assets maintained	7	7	REFERENCE NUMBER CHANGED	The indicator was retained but renumbered following the restructuring of the PWBS indicator framework. The target remained unchanged. The associated budget was adjusted following appointment of the service provider and alignment with the final contract value.

ORIGINAL SDBIP NO.	ADJUSTED SDBIP NO.	ORIGINAL KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	TYPE OF ADJUSTMENT	REASON FOR REFERENCE CHANGE / ADJUSTMENT
PWBS 9	PWBS 13	Number of municipal buildings maintained	Number of municipal buildings maintained	2	2	REFERENCE NUMBER CHANGED	The indicator was retained and renumbered as a consequence of the revised PWBS structure. The target remained unchanged, while the budget was adjusted following appointment of the service provider and confirmation of the actual contract value.
PWBS 10	PWBS 14	Number of bus shelters constructed	Number of bus shelters constructed	8	8	REFERENCE NUMBER CHANGED	The indicator was retained but renumbered following the restructuring of the PWBS indicator framework. The target remained unchanged. The budget was adjusted following the appointment of the service provider and alignment with the final contract value.
PWBS 11	PWBS 15	Number of households connected to grid electricity	Number of service providers appointed through a compliant SCM process to provide electrical engineering services	80	5	REFERENCE NUMBER CHANGED + KPI/TARGET REVISED	The original household-electrification indicator was restructured because the previous panel of service providers was terminated to separate engineering consultancy services from construction services. The revised indicator therefore measures the appointment of service providers through a compliant SCM process,

ORIGINAL SDBIP NO.	ADJUSTED SDBIP NO.	ORIGINAL KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	TYPE OF ADJUSTMENT	REASON FOR REFERENCE CHANGE / ADJUSTMENT
							improving role clarity, compliance and accountability.
PWBS 22	PWBS 16	Number of flood lights installed	Number of flood lights fully installed, connected and operational	3	4	REFERENCE NUMBER CHANGED + KPI/TARGET REVISED	The original flood-light indicator was retained but moved to PWBS 16 following the restructuring of the PWBS numbering sequence. The KPI was refined to measure fully installed, connected and operational flood lights, while the target increased from 3 to 4 following the approved budget adjustment and service-provider appointment.
PWBS 12	PWBS 18	Percentage of households with access to solid waste removal within 5 municipal towns	Percentage of households with access to solid waste removal within 5 municipal towns	100%	100%	REFERENCE NUMBER CHANGED	The indicator was retained and renumbered following the introduction of the new PWBS 17 solar street-light indicator and the restructuring of the PWBS indicator sequence. The underlying performance measure remained unchanged.
PWBS 13	PWBS 19	Percentage of households with access to free	Percentage of households with access to free solid waste	100%	100%	REFERENCE NUMBER CHANGED + KPI REFINED	The indicator was retained but renumbered as part of the revised PWBS structure. The KPI was refined to

ORIGINAL SDBIP NO.	ADJUSTED SDBIP NO.	ORIGINAL KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	TYPE OF ADJUSTMENT	REASON FOR REFERENCE CHANGE / ADJUSTMENT
		solid waste removal	removal within 5 municipal towns				explicitly identify the five municipal towns, thereby improving specificity and ensuring that the indicator is measurable and verifiable.
PWBS 14	PWBS 20	Number of housing projects facilitated	Number of housing projects facilitated through approved planning, coordination and support processes	34	32	REFERENCE NUMBER CHANGED + KPI/TARGET REVISED	The indicator was retained but renumbered. The KPI was refined to clarify the nature of the municipal facilitation role. The target was reduced from 34 to 32 because two housing projects, namely Mhlangeni OSS Housing Project and Bhidla Housing Project, had already been completed in the previous financial year and were therefore no longer active projects for the current reporting period.
PWBS 15	PWBS 21	Number of Work Opportunities created through EPWP Grant	Number of Work Opportunities created through EPWP Grant	161	197	REFERENCE NUMBER CHANGED + TARGET/BUDGET REVISED	The indicator was retained but renumbered following the revised PWBS structure. The revised target and budget reflect the actual implementation position after vacant EPWP positions were filled. The municipality accommodated an additional 36 EPWP workers beyond the originally planned intake, resulting in an upward

ORIGINAL SDBIP NO.	ADJUSTED SDBIP NO.	ORIGINAL KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	TYPE OF ADJUSTMENT	REASON FOR REFERENCE CHANGE / ADJUSTMENT
							adjustment of the EPWP budget.
PWBS 16	PWBS 22	Number of kilometres of gravel roads renewed	Number of kilometres of gravel roads renewed	6 km	5.45 km	REFERENCE NUMBER CHANGED + TARGET/BUDGET REVISED	The indicator was retained but renumbered. The target was revised following technical verification and correction of the measured length of the gravel-road works. The associated budget was reduced to align with the verified scope of work.
PWBS 17	PWBS 23	Number of informal trader shelters constructed in Bulwer Town to enhance local economic development	Number of market stalls supplied and installed in Bulwer Town	60	15	REFERENCE NUMBER CHANGED + KPI REFINED + TARGET REVISED	The indicator was retained but renumbered and substantially refined following Auditor-General recommendations regarding high-impact project indicators that were not sufficiently defined. The revised measure focuses on the specific deliverable—market stalls supplied and installed—and improves specificity, measurability and verifiability. The target was aligned to the achievable deliverable under the contract.

ORIGINAL SDBIP NO.	ADJUSTED SDBIP NO.	ORIGINAL KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	TYPE OF ADJUSTMENT	REASON FOR REFERENCE CHANGE / ADJUSTMENT
PWBS 18	PWBS 26	Number of bridge/causeways constructed	Number of bridges/causeways constructed in accordance with approved designs and specifications during the financial year	1	Revised target	REFERENCE NUMBER CHANGED + KPI REFINED	The indicator was retained but renumbered following the restructuring of the PWBS indicators. The KPI was strengthened by linking the output to approved designs and specifications, thereby improving measurability and verifiability. The budget was also aligned with the revised project/contract position.

SUMMARY REPORT ON TOP-LAYER SDBIP ADJUSTMENTS

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
PWBS 1	Number of meters of storm-water pipes installed	None	120m	50m	R1 200 000	R 1 043 841	DOWNWARD ↓	The target was adjusted downwards due to delays in the procurement process, including the re-advertisement of the bid to source a suitable service provider. Appointment is expected by end April 2026, resulting in installation commencing in the last quarter of the financial year. The budget cut is in line with the reduction of the target.
PWBS 2	Number of kilometres of roads surfaced with asphalt/concrete	None	0.350km	0.398km	R 1 944 782	R 2 318 037	UPWARD ↑	The additional 0.048km km has been incorporated into the target in line with the requirements of MFMA Circular 13 and in response to the Auditor-General's recommendations arising from the 2024/25 audit findings, which emphasised the alignment of performance targets with approved funding and realistic implementation capacity. The upward adjustment is further supported by the approval of additional grant funding received from CoGTA: MIG, amounting to R2.9 million, through an additional award adjustment approval. The availability of this funding enables the municipality to expand the scope of work without adversely affecting the original project deliverables. The revised target therefore reflects an increased and achievable output, fully aligned with the approved budget, grant

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
								conditions, and applicable MFMA prescripts.
PWBS 3	Number of kilometres of gravel roads maintained	None	16km	17,769km	R 6 500 000	R 6 000 000	UPWARD ↑	The target was revised upwards due to damage sustained on a number of roads as a result of severe weather conditions and heavy rainfall experienced during Quarter 2. Following these events, the department conducted an assessment which identified additional road sections requiring urgent maintenance intervention to restore safe access and prevent further deterioration. An additional 1.769 km was therefore incorporated into the target based on the outcome of the technical assessment. To accommodate this revision, the budget was increased through the approved adjustment budget process, ensuring that the revised target remains funded, realistic, and achievable within the remaining implementation period. The upward adjustment aligns with the municipality's responsibility to respond to unforeseen infrastructure damage, while maintaining compliance with MFMA requirements and ensuring continuity of service delivery.
PWBS 4	Number of community halls constructed	None	2	None	R 13 023 806	R10 754 521	= Budget adjustments only	The revision is based on the approved adjustment to the budget following the appointment of the service provider, as confirmed in the appointment letter. The original budget allocation was based on preliminary cost estimates prepared during the planning and budgeting phase

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
								and prior to the conclusion of the procurement process.
PWBS 5	Number of sport fields constructed	Number of combo courts constructed:	1	3	R 6 000 000	R 2 301 347	New Indicator/Target Indicator Refinement (AG Recommendation n n for Verifiability Improvement): =	The revision was effected in response to the Auditor-General's recommendations relating to indicators for high-impact projects that were previously not well defined. The refinement of the KPI and target was undertaken to improve alignment with the SMART principles, particularly in respect of specificity, measurability, and verifiability of performance information, in line with the Municipal Planning and Performance Management Regulations.
PWBS 6	Number of sport fields constructed	Number of meters of spectator fence supplied and installed	1	600m	R 6 000 000	R 1 342 250	New Indicator/Target Indicator Refinement (AG Recommendation n n for Verifiability Improvement): =	The revision is as a result of the municipality adhering to the Auditor General's recommendation on the indicators for high-impact projects not being well defined. This revision will assist for performance information to be verifiable. This is a multi-year project and its budget can not be split into each activity as it is covered in one bid.

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
PWBS 7	Number of sport fields constructed	Number of guardhouses constructed	1	1	R 6 000 000	R 1 493 857	Indicator Refinement (AG Recommendation for Verifiability Improvement): =	This adjustment will enhance the quality, reliability, and auditability of performance information, while ensuring that reporting remains realistic, achievable, and aligned with the approved budget and project implementation plan

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
PWBS 8	Number of sport fields constructed	Number of outdoor gym equipment units installed at Creighton Regional Sportfield	1	8 2 Swings at 1.8m high with ladders 2 slides 2 see-saw gym 2 jungle gyms	R6 000 000	R605 618	New Indicator/Target Indicator Refinement (AG Recommendation for Verifiability Improvement): =	The revision is as a result of the municipality adhering to the Auditor General's recommendation on the indicators for high-impact projects not being well defined. This revision will assist for performance information to be verifiable. This is a multi-year project and its budget can not be split into each activity as it is covered in one bid.

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
PWBS 9	Number of sport fields constructed	Number of access control gates installed at Creighton Regional Sportsfield	1	3	R6 000 000	R256 929	New Indicator/Target Indicator Refinement (AG Recommendation for Verifiability Improvement): =	The revision is as a result of the municipality adhering to the Auditor General's recommendation on the indicators for high-impact projects not being well defined. This revision will assist for performance information to be verifiable. This is a multi-year project and its budget can not be split into each activity as it is covered in one bid.

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
PWBS 11	Number of pedestrian bridges constructed	Number of pedestrian bridge foundations fully constructed and certified by a professional engineer	1	2	R 6 342 217	R 5 985 198	Downward ↓scope adjustment and deferral due to SCM and budget constraints.	The downward adjustment was necessitated by procurement challenges encountered in sourcing suitably qualified service providers for the Half My Right and Ntwasahlobo Pedestrian Bridge projects. As no suitable service providers were obtained during the initial procurement process, both bids had to be re-advertised in compliance with Supply Chain Management prescripts, resulting in delays to project implementation. Furthermore, the appointment for the Ndlangisa Pedestrian Bridge exceeded the originally estimated project budget. Consequently, and in order to remain within the approved financial framework for the current financial year, the scope of work has been limited to the construction of foundations only during this period. Only two bridges's foundations will be constructed i.e: 2: Ndlangisa and Gobhogobho Pedestrian's Bridges foundations constructed and certified by an Engineer The projects are implemented as multi-year capital projects, and the remaining

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
								construction works will be completed in the next financial year once the procurement process has been finalized and adequate funding is available. The targets were therefore revised downwards to reflect realistic and achievable outputs for the current financial year, while maintaining compliance with MFMA and SCM requirements
PWBS 12	Number of community assets maintained	None	7	None	R 4 500 000	R 3 810 478	No changes in the target only budget adjustment: =	The revision is based on the approved adjustment to the budget following the appointment of the service provider, as confirmed in the appointment letter. The original budget allocation was based on preliminary cost estimates prepared during the planning and budgeting phase and prior to the conclusion of the procurement process. Upon finalization of the procurement process, the actual contract value differed from the initial budget estimates, necessitating a revision to align the target and associated budget with the approved contract amount. The adjustment ensures that performance targets are realistic, achievable, and fully aligned with the approved budget, in accordance with MFMA requirements and sound financial management practices.
PWBS 13	Number of municipal buildings maintained	None	2	None	R 700 000	R 839 217	Budget adjustment following contractor appointment: =	The revision is based on the approved adjustment to the budget following the appointment of the service provider, as confirmed in the appointment letter. The original budget allocation was based on preliminary cost estimates prepared

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
								during the planning and budgeting phase and prior to the conclusion of the procurement process. Upon finalisation of the procurement process, the actual contract value differed from the initial budget estimates, necessitating a revision to align the target and associated budget with the approved contract amount. The adjustment ensures that performance targets are realistic, achievable, and fully aligned with the approved budget, in accordance with MFMA requirements and sound financial management practices.
PWBS 14	Number of Bus Shelters constructed	None	08	None	R 560 000	R672 060.00	Budget adjustment following contractor appointment: =	The revision is based on the approved adjustment to the budget following the appointment of the service provider, as confirmed in the appointment letter. The original budget allocation was based on preliminary cost estimates prepared during the planning and budgeting phase and prior to the conclusion of the procurement process. Upon finalisation of the procurement process, the actual contract value differed from the initial budget estimates, necessitating a revision to align the target and associated budget with the approved contract amount. The adjustment ensures that performance targets are realistic, achievable, and fully aligned with the

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
								approved budget, in accordance with MFMA requirements and sound financial management practices.
PWBS 15	Number of households connected to grid electricity	Number of service providers appointed through a compliant SCM process to provide electrical engineering services	80	05	R 2 000 000	R 1 874 200	New Target/Indicator	The original KPI provided for the connection of 80 households to the electricity grid during the 2025/26 financial year. However, the municipality did not receive the anticipated Integrated National Electrification Programme (INEP) grant funding during the financial year. Consequently, the municipality did not have sufficient budget available to proceed with the planned electricity connections as initially targeted. In response to the reduced available funding and in order to ensure that the SDBIP remained aligned with the municipality's approved budget and its actual financial capacity, the KPI was reviewed during the adjustment process. The municipality amended the KPI to focus on the appointment of service providers through a compliant Supply Chain Management (SCM) process to provide electrical engineering services, subject to the available budget and applicable SCM requirements.
PWBS 16	Number of households connected to grid electricity	Number of flood lights fully installed, connected, and operational	3	4	R 300 000	R 467 218	UPWARD ↑	The budget was adjusted upwards following the completion of a needs analysis, which identified an additional demand for flood-light installations within the Horse-racing track.

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
PWBS 17	Number of streets lights installed	Number of solar street light units installed and operational in Bulwer Town	New Project	4	New project	R 132 870	New indicator introduced following National Treasury roll-over approval: =	This indicator/target was introduced during the financial year following the approval of the roll-over application by National Treasury. At the time of the original SDBIP approval, the municipality was awaiting confirmation of the roll-over approval, and the indicator could therefore not be included. Upon receipt of the National Treasury approval, the municipality incorporated the indicator/target to ensure that performance planning and reporting are aligned with the approved funding and implementation schedule. The inclusion of the indicator enables the municipality to formally plan, implement, monitor, and report on the funded activities within the approved financial year, in line with MFMA requirements and performance management regulations
PWBS 20	Number of housing projects facilitated	Number of housing projects facilitated through approved planning, coordination, and support processes	34	32	Operational	Operational	Downward ↓	The target was adjusted following the completion of two housing projects, namely Mhlangeni OSS Housing Project and Bhidla Housing Project, during the previous financial year. As these projects have already been finalised, they no longer form part of the housing projects to be facilitated in the current financial year. The target was therefore revised to 32 housing projects to be facilitated, in order to ensure that performance planning and reporting accurately reflect projects that are active and implementable within the current reporting period. This adjustment

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
								improves the accuracy, relevance, and credibility of performance information, and ensures alignment with the SMART principles, particularly relevance and time-bound reporting.
PWBS 21	Number of Work Opportunities created through EPWP Grant	None	161	197	R 2 135 000	R3,135,000	Upward ↑adjustment to target and budget due to additional EPWP work opportunities	The upward adjustment was necessitated by the existence of vacant positions within the EPWP, which were subsequently filled during the quarter in order to support the effective implementation of the programme. Following the filling of these vacancies, the municipality accommodated an additional 36 EPWP workers beyond the originally planned intake. To enable the implementation of this expanded participation, the municipality increased the budget allocation for this target through internal budget reprioritization, ensuring that the additional EPWP workers could be supported without compromising other approved programmes. The revised target and budget therefore reflect actual implementation needs, remain realistic and achievable, and are aligned with the municipality's employment creation objectives and MFMA requirements.
PWBS 22	Number of kilometres of gravel roads renewed	None	6km	5.45km	R 2 800 000	R1 950 940	Technical measurement correction with associated downward	The revision was effected to correct inaccuracies identified in the measurement of the gravel road works, which required the originally reported length to be recalculated and amended. Following the verification of the correct

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
							budget adjustment ↓	measurements, the associated budget was adjusted downwards to align with the revised scope of work. The adjustment ensures that the target and budget accurately reflect the verified measurements, and that performance information is credible, measurable, and verifiable, in line with the SMART principles and the Municipal Planning and Performance Management Regulations.
PWBS 23	Number of informal traders shelters constructed in Bulwer Town to enhance local economic development	Number of market stalls supplied and installed in Bulwer Town	60	15	R 4 000 000	R 1 801 938	Indicator Refinement (AG Recommendation n n for Verifiability Improvement) & SMART Principle (achievable as per the contract) ↓	The revision was effected in response to the Auditor-General's recommendations regarding high-impact project indicators that were previously not well defined. The indicator and target were refined to improve compliance with the SMART principles, particularly in relation to specificity, measurability, and verifiability of performance information, in line with the Municipal Planning and Performance Management Regulations. The project is a multi-year capital project implemented under a single procurement contract, and the approved budget cannot be apportioned to individual activities, as all works are covered under one bid and contract however for the purposes of alignment and verifiability the project's budget had to split to account for each activity as per the BoQs. The revision therefore ensures that performance reporting is aligned with the approved project scope, procurement

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
								approach, and implementation methodology. This adjustment will enhance the credibility, reliability, and auditability of performance information, while ensuring alignment with the approved budget and project implementation plan.
PWBS: 24	New project	Number of meters of sidewalks constructed in Darnell Road and on access road leading to the Platform	New project	223m	R 4 000 000	R 506 064	Indicator Refinement (AG Recommendation for Verifiability Improvement):=	The revision was effected in response to the Auditor-General's recommendations regarding high-impact project indicators that were previously not well defined. The indicator and target were refined to improve compliance with the SMART principles, particularly in relation to specificity, measurability, and verifiability of performance information, in line with the Municipal Planning and Performance Management Regulations. The project is a multi-year capital project implemented under a single procurement contract, and the approved budget cannot be apportioned to individual activities, as all works are covered under one bid and contract, however the budget had to be specific to construction of sidewalks in Jackson Road. The revision therefore ensures that performance reporting is aligned with the approved project scope, procurement approach, and implementation methodology. This adjustment will enhance the credibility, reliability, and auditability of performance information, while ensuring

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
								alignment with the approved budget and project implementation plan.
PWBS 25	New Project	Number of square meters of concrete platform area constructed for Bulwer Market Stalls	New Project	2167m2	R 4 000 000	R 1 190 957	Indicator Refinement (AG Recommendation for Verifiability Improvement): =	The revision was effected in response to the Auditor-General's recommendations regarding high-impact project indicators that were previously not well defined. The indicator and target were refined to improve compliance with the SMART principles, particularly in relation to specificity, measurability, and verifiability of performance information, in line with the Municipal Planning and Performance Management Regulations. The project is a multi-year capital project implemented under a single procurement contract, and the approved budget had to be apportioned to individual activities, even though all works are covered under one bid and contract. The revision therefore ensures that performance reporting is aligned with the approved project scope, procurement approach, and implementation methodology. This adjustment will enhance the credibility, reliability, and auditability of performance information, while ensuring alignment with the approved budget and project implementation plan.

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
		for Bulwer Market Stalls						specificity, measurability, and verifiability of performance information, in line with the Municipal Planning and Performance Management Regulations. The project is a multi-year capital project implemented under a single procurement contract, and the approved budget had to be apportioned to individual activities, even though all works are covered under one bid and contract. The revision therefore ensures that performance reporting is aligned with the approved project scope, procurement approach, and implementation methodology. This adjustment will enhance the credibility, reliability, and auditability of performance information, while ensuring alignment with the approved budget and project implementation plan.
PWBS 26	Number of bridge/ Causeways constructed	None	1	None	R 7 735 329	R 6 538 735,00	Budget adjustment following contractor appointment: =	The revision is based on the approved adjustment to the budget following the appointment of the service provider, as confirmed in the appointment letter. The original budget allocation was based on preliminary cost estimates prepared during the planning and budgeting phase and prior to the conclusion of the procurement process. Upon finalisation of the procurement process, the actual contract value differed from the initial budget estimates, necessitating a revision to align the target and associated budget with the approved contract amount. The adjustment

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
								ensures that performance targets are realistic, achievable, and fully aligned with the approved budget, in accordance with MFMA requirements and sound financial management practices.

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
CORP 6	Percentage of the municipality's budget actually spent on implementing its workplace skills plan	None	73% in the baseline	64%	R 850 000	R1 525 291	Downward budget adjustment↓	The baseline information was reduced from 73% to 64% due to budget cuts, which limited funding for the full implementation of the planned WSP staff training programme. The revised target aligns with available financial resources
CSS 11	Number of vehicles procured	Number of vehicles procured and delivered	2	None	R 1 500 000	R3,450,000	Indicator refined to be more specific and improve verifiability: =	The indicator wording was refined to explicitly include delivery of vehicles, improving clarity and verifiability of performance information
CSS 14	Number of Plant and Equipment procured and delivered	Number of Plant and Equipment items procured and delivered	Procurement of 70 x Plant and Equipment Items (SCBA, Spare cylinders (SCBA), Fire Hoses, Fire Beaters, brooms, chains, torch, scene lights, extension cable, jerry-cans, BAA Jump bag, ceiling hook, tool box, bolt	104 plant and equipment items procured and delivered	R 1 178 164	None	Upward adjustment↑	The indicator wording was refined to specify items procured and delivered. Again the additional items were not incorporated in the original target, aligning the KPI with the approved annual target of 104 plant and equipment items

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
			cutter, foil blanket, stretch basket) to be delivered by 30 June 2026					
BTO 13	Number of indigent households provided with FBE	None	700 households provided with FBE	768	OPEX	None	Upward target adjustment. 	The annual target was increased from 700 to 768 households to reflect the actual number of qualifying households provided with Free Basic Electricity, based on updated beneficiaries
DTPS 02	Date by which the public participation process on the review of the Bulwer Precinct Plan will be conducted	Number of Inception Reports developed	Plan public participation process conducted by 30/06/2026	1 Inception Report developed	R300 000,00	R189 000,00	Indicator realignment and downward budget adjustment 	The indicator was realigned from a date-based indicator to a measurable output (Inception Report) and budget was reduced from R300,000 to R189,000, indicating a downward budget adjustment aligned to the revised annual target.
DTPS 05	Number of Land Use Schemes adopted by Council	Number of Inception and Status Quo reports developed	1 Reviewed Land Use Scheme adopted by Council	1 Inception and Status Quo Report developed	R300 000	None	Indicator realignment: =	The indicator and target were realigned from final adoption of a Land Use Scheme to the development of inception and status quo reports
DTPS 07	Number of training programmes conducted for Emerging Enterprises	None	5	4	R855 000	None	Downward adjustment 	The implementation of the technical skills training programmes is dependent on the conclusion of a Memorandum of Understanding (MoU) with Umgungundlovu TVET College. Due to time

SDBIP NO.	KPI	REVISED KPI	ORIGINAL ANNUAL TARGET	REVISED ANNUAL TARGET	ORIGINAL BUDGET	ADJUSTED BUDGET	TYPE OF ADJUSTMENT	REASON FOR ADJUSTMENT
								constraints and the MoU not having been finalized at the time of review, the number of training programmes was revised downward to reflect only those programmes that are realistically feasible for implementation before 30 June 2026.
OMM: 12	Percentage of the municipality's annual capital budget actually spent on capital projects	None	90% ¹	None	R67 902 372	R69 838 115	Upward adjustment: ↑	The capital expenditure budget was adjusted from R67 902 372 to R69 838 115 to accommodate additional service delivery projects approved for implementation during the financial year and to provide for the appointment of service providers to implement projects in Quarters 3 and 4. The adjustment ensures adequate funding for planned capital projects and supports the acceleration of service delivery in line with the municipality's approved infrastructure programme.
OMM: 12	Percentage of conditional grants spent in line with the approved grant framework	None	100%	None	R218 055 000.00	R 219 109 870.00	Upward adjustment: ↑	The increase in the grant budget resulted from the approval and receipt of a grant roll-over by the National Treasury, which was not included in the original budget and has now been incorporated through the adjustment budget process.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) - 26/02/2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 2 - BUDGET AND TREASURY		75 498	6 004	6 531	7 574	4 476	6 356	64 167	20 551	20 551	20 551	20 551	(6 198)	246 612	251 026	260 764
Vote 3 - CORPORATE SERVICES		—	—	—	—	—	—	—	5	5	5	5	39	59	61	63
Vote 4 - COMMUNITY SERVICES		502	391	1 861	518	1 379	1 236	667	1 067	1 067	1 067	1 067	1 981	12 800	12 065	12 478
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		504	2 316	2 288	6 328	3 251	2 765	2 100	3 461	3 461	3 461	3 461	8 139	41 536	40 446	42 167
Vote 6 - PLANNING AND DEVELOPMNT		23	24	16	16	24	16	17	38	38	38	38	165	452	337	345
Total Revenue by Vote		76 527	8 735	10 696	14 436	9 130	10 372	66 951	25 122	25 122	25 122	25 122	4 125	301 459	303 935	315 817
Expenditure by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		2 037	2 287	2 315	3 151	2 860	3 010	3 717	2 956	2 956	2 956	2 956	4 270	35 470	37 270	38 224
Vote 2 - BUDGET AND TREASURY		2 670	17 218	269	7 724	7 853	8 847	8 581	7 464	7 464	7 464	7 464	9 718	92 738	98 916	101 389
Vote 3 - CORPORATE SERVICES		4 543	2 346	3 456	3 441	2 797	4 710	6 024	4 156	4 156	4 156	4 156	5 933	49 876	48 806	52 027
Vote 4 - COMMUNITY SERVICES		2 659	3 111	2 691	3 285	2 408	4 632	3 160	3 565	3 565	3 565	3 565	6 571	42 775	44 188	45 290
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		5 399	4 747	4 900	4 468	5 914	6 206	4 504	4 935	4 935	4 935	4 935	3 341	59 218	61 773	63 418
Vote 6 - PLANNING AND DEVELOPMNT		484	554	652	471	573	841	570	1 478	1 481	1 478	1 478	7 688	17 748	19 892	20 389
Total Expenditure by Vote		17 793	30 263	14 283	22 539	22 405	28 247	26 556	24 554	24 557	24 554	24 554	37 522	297 826	310 845	320 737
Surplus/ (Deficit)		58 734	(21 528)	(3 587)	(8 103)	(13 275)	(17 875)	40 395	568	565	568	568	(33 397)	3 633	(6 909)	(4 920)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification) - 26/02/2026

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
<i>Governance and administration</i>		75 429	5 939	6 450	7 522	4 350	6 264	64 073	20 556	20 556	20 556	20 556	(5 580)	246 671	251 087	260 827
Executive and council		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance and administration		75 429	5 939	6 450	7 522	4 350	6 264	64 073	20 556	20 556	20 556	20 556	(5 580)	246 671	251 087	260 827
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		164	45	1 532	163	1 062	920	342	615	615	615	615	691	7 378	6 985	7 271
Community and social services		—	—	1 352	—	905	803	108	456	456	456	456	476	5 467	5 093	5 331
Sport and recreation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Public safety		164	45	179	163	156	117	234	159	159	159	159	215	1 911	1 892	1 940
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		528	2 340	2 304	6 344	3 311	2 781	2 121	3 455	3 455	3 455	3 455	7 909	41 455	35 783	37 286
Planning and development		23	24	16	16	60	16	21	38	38	38	38	125	452	337	345
Road transport		504	2 316	2 288	6 328	3 251	2 765	2 100	3 417	3 417	3 417	3 417	7 784	41 003	35 446	36 941
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		407	411	411	407	408	407	415	496	496	496	496	1 105	5 955	10 080	10 433
Energy sources		—	—	—	—	—	—	—	—	—	—	—	—	—	5 000	5 226
Water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		407	411	411	407	408	407	415	496	496	496	496	1 105	5 955	5 080	5 207
<i>Other</i>		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Functional		76 527	8 735	10 696	14 436	9 130	10 372	66 951	25 122	25 122	25 122	25 122	4 125	301 459	303 935	315 817
Expenditure - Functional																
<i>Governance and administration</i>		9 251	21 851	6 041	14 316	13 510	16 567	18 321	14 576	14 576	14 576	14 576	19 921	178 084	185 514	192 175
Executive and council		1 889	2 036	2 134	3 004	2 348	2 651	3 163	2 663	2 663	2 663	2 663	4 080	31 955	33 175	34 027
Finance and administration		7 214	19 564	3 726	11 165	10 651	13 558	14 605	11 621	11 621	11 621	11 621	15 651	142 614	148 245	153 951
Internal audit		149	251	182	148	512	358	554	293	293	293	293	190	3 515	4 095	4 197
<i>Community and public safety</i>		2 687	3 138	2 718	3 312	2 721	4 685	3 187	3 763	3 763	3 763	3 763	7 653	45 152	45 242	46 371
Community and social services		1 476	1 967	1 538	2 173	1 252	2 909	2 067	1 915	1 915	1 915	1 915	1 936	22 976	23 041	23 614
Sport and recreation		14	14	14	14	14	26	14	—	—	—	—	(112)	—	—	—
Public safety		1 169	1 129	1 139	1 098	1 142	1 697	1 079	1 650	1 650	1 650	1 650	4 747	19 799	21 147	21 676
Housing		27	27	27	27	313	52	27	198	198	198	198	1 082	2 377	1 054	1 081
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		4 976	4 620	4 466	3 996	5 345	5 519	4 295	4 937	4 937	4 937	4 937	6 279	59 245	58 371	59 830
Planning and development		441	1 856	1 754	1 211	1 503	1 022	617	1 984	1 984	1 984	1 984	7 466	23 805	25 532	26 170
Road transport		4 534	2 764	2 712	2 785	3 842	4 497	3 678	2 953	2 953	2 953	2 953	(1 186)	35 440	32 840	33 660
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		771	556	951	806	735	1 313	627	902	902	902	902	1 454	10 819	16 392	16 903
Energy sources		—	—	—	—	—	—	—	—	—	—	—	—	—	5 000	5 226
Water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		771	556	951	806	735	1 313	627	902	902	902	902	1 454	10 819	11 392	11 677
<i>Other</i>		109	98	107	109	94	163	125	376	379	376	376	2 214	4 526	5 325	5 458
Total Expenditure - Functional		17 793	30 263	14 283	22 539	22 405	28 247	26 556	24 554	24 557	24 554	24 554	37 522	297 826	310 845	320 737
Surplus/ (Deficit) 1.		58 734	(21 528)	(3 587)	(8 103)	(13 275)	(17 875)	40 395	568	565	568	568	(33 397)	3 633	(6 909)	(4 920)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 26/02/2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		407	411	411	407	408	407	415	452	452	452	452	749	5 422	5 080	5 207
Sale of Goods and Rendering of Services		20	55	37	28	71	18	39	61	61	61	61	223	737	5 676	5 919
Agency services		46	(46)	65	69	61	-	65	63	63	63	63	239	751	784	804
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		546	250	1 578	1 442	156	1 319	1 378	1 144	1 144	1 144	1 144	2 487	13 732	17 485	17 922
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		121	122	118	114	113	111	117	179	179	179	179	618	2 153	2 250	2 306
Licence and permits		67	36	41	54	16	33	94	50	50	50	50	56	595	465	477
Special rating areas		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		20	2	2	32	2	2	457	69	69	69	69	33	825	863	884
Non-Exchange Revenue																
Property rates		3 824	3 883	3 900	3 902	3 950	3 913	3 678	3 841	3 841	3 841	3 841	3 681	46 096	48 170	49 374
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		90	795	116	87	111	97	98	225	225	225	225	407	2 702	2 720	2 788
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	21	22
Transfer and subsidies - Operational		70 883	397	1 405	1 405	1 846	990	56 988	14 976	14 976	14 976	14 976	(14 107)	179 712	176 410	184 394
Interest		-	810	734	806	(13)	836	1 521	683	683	683	683	771	8 198	8 567	8 781
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	95	95	95	95	757	1 136	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		76 023	6 716	8 408	8 346	6 722	7 725	64 851	21 838	21 838	21 838	21 838	(4 085)	262 058	268 489	278 876
Expenditure By Type																
Employee related costs		7 343	7 178	7 187	7 172	7 090	11 503	11 421	8 641	8 641	8 641	8 641	10 234	103 692	109 085	111 813
Remuneration of councillors		1 036	1 036	999	1 553	1 131	1 077	1 077	1 208	1 208	1 208	1 208	1 758	14 499	15 151	15 530
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		259	284	448	239	224	498	146	561	561	561	561	2 393	6 738	6 921	7 092
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	3 746	3 746	4 959	5 083
Depreciation and amortisation		-	14 733	(1 157)	4 660	4 392	4 478	4 983	4 586	4 586	4 586	4 586	4 603	55 038	56 469	57 881
Interest		1	434	404	87	0	173	394	41	41	41	41	(1 168)	486	1 296	1 328
Contracted services		7 319	2 258	4 236	4 309	5 771	5 197	4 738	5 001	5 001	5 001	5 001	6 177	60 008	64 552	68 266
Transfers and subsidies		-	143	88	98	82	75	101	173	173	173	173	796	2 075	2 168	2 223
Irrecoverable debts written off		-	135	223	77	98	-	22	100	100	100	100	245	1 200	4 075	4 177
Operational costs		1 835	4 063	2 991	4 345	3 616	5 246	3 674	3 930	3 933	3 930	3 930	8 850	50 344	46 167	47 344
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	(1 136)	-	-	-	-	312	312	312	312	(113)	-	-	-
Total Expenditure		17 793	30 263	14 283	22 539	22 405	28 247	26 556	24 554	24 557	24 554	24 554	37 522	297 826	310 845	320 737
Surplus/(Deficit)		58 229	(23 547)	(5 875)	(14 194)	(15 683)	(20 521)	38 295	(2 716)	(2 718)	(2 716)	(2 716)	(41 607)	(35 768)	(42 355)	(41 861)
Transfers and subsidies - capital (monetary allocations)		(504)	(2 020)	(2 288)	(6 091)	(2 488)	(2 647)	(2 100)	(3 283)	(3 283)	(3 283)	(3 283)	70 591	39 401	35 446	36 941
Transfers and subsidies - capital (n-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		57 725	(25 567)	(8 163)	(20 284)	(18 091)	(23 168)	36 196	(5 999)	(6 002)	(5 999)	(5 999)	28 984	3 633	(6 909)	(4 920)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 26/02/2026

Description - Municipal Vote	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - EXECUTIVE AND COUNCIL		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 2 - BUDGET AND TREASURY		—	—	—	—	—	—	—	21	21	21	21	167	250	105	107
Vote 3 - CORPORATE SERVICES		—	—	—	—	—	—	—	10	10	10	10	80	120	125	129
Vote 4 - COMMUNITY SERVICES		—	—	—	—	—	44	—	148	148	148	148	1 143	1 780	3 511	3 599
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		288	1 798	2 027	5 435	3 909	3 323	1 168	3 539	3 539	3 539	3 539	10 363	42 469	31 929	33 257
Vote 6 - PLANNING AND DEVELOPMENT		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Capital Multi-year expenditure sub-total	3	288	1 798	2 027	5 435	3 909	3 367	1 168	3 718	3 718	3 718	3 718	11 753	44 619	35 670	37 091
Single-year expenditure appropriation																
Vote 1 - EXECUTIVE AND COUNCIL		—	—	—	35	75	40	—	27	27	27	27	65	322	137	141
Vote 2 - BUDGET AND TREASURY		—	671	—	—	—	—	—	230	230	230	230	1 166	2 755	442	453
Vote 3 - CORPORATE SERVICES		—	383	237	49	—	122	1 037	193	193	193	193	(281)	2 321	2 677	2 744
Vote 4 - COMMUNITY SERVICES		34	—	—	275	—	—	—	586	586	586	586	4 377	7 028	4 537	4 650
Vote 5 - PUBLIC WORKS AND BASIC SERVICES		—	29	187	—	2 312	1 442	—	587	587	587	587	724	7 041	3 671	3 763
Vote 6 - PLANNING AND DEVELOPMENT		—	—	—	146	—	—	—	42	42	42	42	191	505	319	327
Capital single-year expenditure sub-total	3	34	1 083	423	505	2 387	1 604	1 037	1 664	1 664	1 664	1 664	6 243	19 973	11 783	12 077
Total Capital Expenditure	2	322	2 881	2 450	5 940	6 295	4 971	2 205	5 383	5 383	5 383	5 383	17 995	64 592	47 453	49 169

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification) - 26/02/2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
<i>Governance and administration</i>		-	-	-	(417)	-	(79)	1 030	481	481	481	481	3 311	5 768	3 486	3 573
Executive and council		-	-	-	-	-	-	-	27	27	27	27	215	322	137	141
Finance and administration		-	-	-	(417)	-	(79)	1 030	454	454	454	454	3 096	5 446	3 349	3 433
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	44	-	752	752	752	752	5 972	9 024	8 400	8 610
Community and social services		-	-	-	-	-	44	-	283	283	283	283	2 220	3 396	4 929	5 052
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	469	469	469	469	3 752	5 628	3 471	3 557
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	(1)	-	3 648	3 648	3 648	3 648	29 183	43 772	34 627	36 022
Planning and development		-	-	-	-	-	(1)	-	2 899	2 899	2 899	2 899	23 193	34 787	29 308	30 571
Road transport		-	-	-	-	-	-	-	749	749	749	749	5 990	8 985	5 318	5 451
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	130	130	130	130	1 040	1 561	941	964
Energy sources		-	-	-	-	-	-	-	11	11	11	11	89	133	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	54	54	54	54	429	644	836	857
Waste management		-	-	-	-	-	-	-	65	65	65	65	523	784	105	107
<i>Other</i>		-	-	-	-	-	-	-	372	372	372	372	2 978	4 467	-	-
Total Capital Expenditure - Functional		-	-	-	(417)	-	(36)	1 030	5 383	5 383	5 383	5 383	42 484	64 592	47 453	49 169

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SB4 Consolidated Adjustments to budgeted performance indicators and benchmarks - 26/02/2026

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0,4%	0,4%	0,2%	0,4%	0,4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0,5%	0,5%	0,2%	0,5%	0,5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				1,8%	1,8%	0,0%	1,8%	1,8%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				317,9%	317,9%	420,3%	309,9%	305,4%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				317,9%	317,9%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1,5	1,5	2,6	1,3	1,1
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				294,3%	294,3%	395,2%	287,1%	283,3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				32,6%	32,6%	30,0%	36,6%	39,8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					54,7%	54,7%	28,8%	63,5%	72,9%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Bulk Purchase								
	Water treatment works								
	Natural sources								
	Total Volume Losses (kl) Total Cost of Losses (Rand '000)								

	% Volume (units purchased and generated less units sold)/units purchased and generated							
Employee costs	Employee costs/(Total Revenue - capital revenue)				39,8%	39,8%	39,6%	40,1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)							
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				6,2%	6,2%	6,5%	6,2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				3,0%	3,0%	2,8%	3,1%
IDP regulation financial viability indicators								
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				30,1%	30,1%	27,1%	34,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0



QUARTERLY SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS

NATIONAL KPA 1: MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION																									
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY (PGDS) GOAL 2: HUMAN RESOURCE DEVELOPMENT																									
GENERAL KPI: 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.																									
GENERAL KPI: The percentage of a municipality's budget actually spent on implementing its workplace skills plan																									
BACK TO BASICS PILLAR 6: BUILDING CAPABLE LOCAL GOVERNMENT INSTITUTIONS																									
CORPORATE SERVICES DEPARTMENT: 2023/2024 TOP-LAYER REVISED SDBP																									
SP/SD/ WARD PNO	GENERAL KPI	STRATEGIC OBJECTIVE	REVISED STRATEGIC OBJECTIVE	PROJECT	REVISED PROJECT	KEY PERFORMANCE INDICATOR	REVISED KEY PERFORMANCE INDICATOR	BASELINE	REVISED BASELINE	ANNUAL TARGET	REVISED ANNUAL TARGET	QUARTER 1 TARGET	QUARTER 2 TARGET	QUARTER 3 TARGET	REVISED QUARTER 3 TARGET	QUARTER 4 TARGET	REVISED QUARTER 4 TARGET	RESPONSIBLE DEPARTMENT	ANNUAL BUDGET	REVISED ANNUAL BUDGET	PORTFOLIO OF EVIDENCE	REVISED PORTFOLIO OF EVIDENCE	REASONS FOR ADJUSTMENT		
												BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS								
CORP 6	AI	The percentage of a municipality's budget actually spent on implementing its workplace skills plan	To capacitate all municipal employees & Councilors to improve performance of the set objectives by 30 June 2026	None	Coordination of Training Programmes for Employees	None	Percentage of the municipality's budget actually spent on implementing its workplace skills plan	None	65% budget spent through workplace skills plan for employees	64%	None	Development of Training Specifications	20%	30%	None	64%	None	Corporate Support Services	R850 000	R1 525 201	Quarter 1 Specification Quarter 2-4 Attendance Register Signed Close-out Report with calculations of the percentage of budget spent.	None	None		
CORP 7	AI	The percentage of a municipality's budget actually spent on implementing its workplace skills plan	To capacitate all municipal employees & Councilors to improve performance of the set objectives by 30 June 2026	None	Coordination of Training Programmes for Councilors	None	Number of training programmes coordinated for Councilors	None	10 Training Programmes coordinated	2	None	Development of Training Specifications	1	N/A	None	1	None	Corporate Support Services	R225 837	None	Quarter 1 Specification Quarter 2 NA Quarter 2 & 4 Attendance Register Signed Close-out Report with calculations of the percentage of budget spent.	Quarter 4 1. Attendance Register 2. Signed Close-out Report indicating number of trainings coordinated for councilors	None		
CORP11	AI	N/A	To provide responsive information and communication technology processes for effective operations in the municipality by 30 June 2026	None	Implementation of In-house and OR side data back-up and disaster recovery plan for all Municipal data	None	Percentage of data back-up conducted in line with the ICT disaster recovery plan	None	100% of data backed up in line with the ICT disaster recovery plan	100%	None	Monitoring and Maintenance of Back-up System	R112 919	Monitoring and Maintenance of Back-up System	100%	R112 919	Monitoring and Maintenance of Back-up System	Corporate Support Services	R491 917	None	Quarter 1-4 Quarterly Report on the monitoring of In-house and OR Side Back Up (Corporate Support Services Committee)	None	KPIs and targets were adjusted to correct grammatical errors, improve clarity, and ensure full compliance with the SMART principles without changing the scope or intent of the approved projects.		
CORP 12	NA	To inculcate a culture of good governance compliance and effective internal controls by 30 June 2026	None	Implementation of Municipal Calendar of Meetings	None	Number of Council meetings coordinated	None	10 Council meetings coordinated	10 council meetings were coordinated.	9	None	R122 979,26	2	3	None	2	None	Corporate Support Services	Operational	None	Quarter 1-4 1. Notice 2. Signed Minutes 3. Attendance Register	None	None		
CORP 13	AI	NA	To inculcate a culture of good governance compliance and effective internal controls by 30 June 2026	None	Compile and monitor of Council Resolution Registers	None	Number of Council Resolution Registers produced and implemented	None	10 Council Resolution Registers produced and 09 resolutions registers implemented	9	None	2	2	3	None	2	None	Corporate Support Services	Operational	None	Quarter 1-4 Signed Council Resolution Register	None	None		
CORP 14	AI	NA	To inculcate a culture of being a responsive and accountable organisation on complaints raised by members of the public by 30 June 2026	None	Implementation of complaints management policy	None	Percentage of complaints relating to local municipal services referred to the relevant department	None	100% of complaints relating to local municipal services referred to relevant departments responded to	100%	None	100%	100%	100%	None	100%	None	Corporate Support Services	NA	None	Quarter 1-4 Quarterly Complaints Management report submitted to Corporate Services Committee	None	None		
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY (PGDS) GOAL 3: HUMAN AND COMMUNITY DEVELOPMENT																									
NATIONAL KPA 2: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT																									
OUTCOME 1: IMPROVED ACCESS TO BASIC SERVICES																									
GENERAL KPI: The Percentage of households earning less than R1800 per month with access to free basic services																									
Percentage of the municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's IDP																									
BACK TO BASICS PILLAR 4: Delivering Basic Services																									
PUBLIC WORKS AND BASIC SERVICES DEPARTMENT 2023/2024 TOP-LAYER REVISED SDBP																									
DP/ SDBP NO.	WARD	GENERAL KPI	STRATEGIC OBJECTIVES	REVISED STRATEGIC OBJECTIVE	PROJECT	REVISED PROJECT	KEY PERFORMANCE INDICATOR	REVISED KEY PERFORMANCE INDICATOR	BASELINE	REVISED BASELINE	ANNUAL TARGET	REVISED ANNUAL TARGET	QUARTER 1 TARGET	QUARTER 2 TARGET	QUARTER 3 TARGET	REVISED QUARTER 3 TARGET	QUARTER 4 TARGET	REVISED QUARTER 4 TARGET	RESPONSIBLE DEPARTMENT	ANNUAL BUDGET	REVISED ANNUAL BUDGET	PORTFOLIO OF EVIDENCE	REVISED PORTFOLIO OF EVIDENCE	REASONS FOR ADJUSTMENT	
													BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS							
PWBS 1	AI	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve storm water control in roads infrastructure by 30 June 2026	None	Installation of Storm-water pipes	Installation of Stormwater Pipes 1)Cibeni Access Road: 5m 2)Ridge Access Road: 7.5m 3)Ngwenyama Access Road:20m 4)Montangana Access Road:17.5m	Number of meters of storm-water pipes installed	None	170 Metres of storm water pipes installed	117,5m of storm water pipes installed	120m	20m	N/A	40m	40m	NA	40m	50m	PWBS	R 1 200 000	R 1 043 841	Quarter 2-3 Signed Detailed Progress Report of all activities done in project Quarter 4 1) Signed Detailed Progress Report of all activities done in project 2) Signed Practical Completion certificate	Quarter 3-4 NA 1) Signed Detailed Progress Report of all activities done in project	The target was adjusted downwards due to delays in the procurement process, including the readjustment of the bid to source a suitable service provider. Appointment is expected by end April 2026, resulting in installation commencing in the last quarter of the financial year.	
PWBS 2	IO	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to roads infrastructure by 30 June 2026	None	Construction of Asphalt/Concrete roads	Construction of Asphalt/Concrete Roads 1)Bulwer Asphalt road: Nobokozweni road Section 3: 0,200km 2) Bulwer Town Upgrade Phase 2: Informal Trader's Infrastructure Access Road: 0,048km	Number of kilometers of roads surfaced with asphalt/concrete	None	2,854km of roads surfaced with asphalt	1,073km of roads surfaced with asphalt/concrete	0,350km	0,398km	0,250km	R400 000,00	0 100km	R400 000,00	0,049km	R400 000,00	None	PWBS	R 1 944 762	R 3 166 783	Quarter 1: Signed Progress report reflecting actual performance Quarter 2: Signed Practical Completion certificate Quarter 3 & 4 1. NA 2. Progress Report Bulwer Town Upgrade Phase 2: Informal Trader's Access Road As-built Drawings/ Breakdown of each component NA Quarter 4 NA	Quarter 3: Practical Completion certificate (Nobokozweni Access Road) Progress Report Bulwer Town Upgrade Phase 2: Informal Trader's Access Road NA Quarter 4 NA	The additional 0,048 km for Bulwer Town Upgrade Phase 2: Informal Trader's Access Road, has been incorporated into the target in line with the requirements of MFMA Circular 13 and in response to the Auditor-General's recommendations arising from the 2024/25 audit findings, which emphasised the alignment of performance targets with approved funding and realistic implementation capacity. The upward adjustment is further supported by the approval of additional grant funding received from CoGTA, MG, amounting to R2,9 million, through an additional award adjustment.
PWBS 3	AI	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to roads infrastructure by 30 June 2026	None	Maintenance of Gravel Roads	Maintenance of Gravel Roads 1)Ezakhweni phase Access Road: 15,8km 2)Seaford Access Road: 0,72km 3)Thosani Access Road: 2km 4)Phosana Access Road: 1,32km 5)Spilth Access Road:1,150km 6)Santweni Access Road Phase 1: 1,1 8km 7)Inos Access Road:1,11km 8)Ntongiso Access Road:2,31km 9)Mahawana Access Road: 1,378km 10)Mahawana Access Road: 1,4km 11)Mhewani Access Road: 0,4km 12)Mjika Access Road:4,292km	Number of kilometers of gravel roads maintained	None	23,226km of Gravel Roads maintained	26,619km of gravel roads maintained	18km	18,057km	4,00km	4,00km	4,00km	NA	4,00km	2,871km	PWBS	R 6 000 000	R 6 000 000	Quarter 1-4 1 Detailed Progress Report of all activities done in each project 2 Signed Practical Completion certificates 3. Listing of access roads completed 4. Summary report with calculations supporting actual performance	Quarter 1-4 1 Detailed Progress Report of all activities done in each project 2 Signed Practical Completion certificates	The target was revised upwards due to damage sustained on a number of roads as a result of severe weather conditions and heavy rainfall experienced during Quarter 2. Following these events, the department conducted an assessment which identified additional road sections requiring urgent maintenance intervention to restore safe access and prevent further deterioration. An additional 1,769 km was therefore incorporated into the target based on the outcome of the technical assessment. To accommodate this revision, the budget was increased through the approved adjustment budget process, ensuring that the revised target remains funded, realistic, and achievable within the remaining implementation period. The upward adjustment aligns with the municipality's responsibility to respond to unforeseen infrastructure damage, while maintaining compliance with MFMA requirements and ensuring continuity of service delivery.	
PWBS 4	IO and 14	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to buildings and recreational facilities by 30 June 2026	None	Construction of Community Halls	1)Phosane Community Hall 1)Glenmabe Community Hall	Number of community halls constructed	None	1 Community hall was constructed in 2024/25 (Thosani Community Hall)	2 Community halls were completed by 31 March 2025 (Mabota Community Hall 27 Thosani Community Hall)	2	None	Appointment of 2 Service providers 1) Phosane Community Hall 2) Glenmabe Community Hall	N/A	NA	1. Glenmabe Community Hall	1. Phosane Community Hall	1. Phosane Community Hall	PWBS	R 13 023 806	R11 833 696.03	Quarter 1: NA Quarter 2: 2 Appointment letters Quarter 3 Signed Practical Completion Certificate Quarter 4 1. Signed Practical Completion Certificates 2. List of Completed Projects	Quarter 1: NA Quarter 2: 2 Appointment letters Quarter 3 Signed Practical Completion Certificate Quarter 4 1. Signed Practical Completion Certificates 2. List of Completed Projects	The revision is based on the approved adjustment to the budget following the appointment of the service provider, as confirmed in the appointment letter. The original budget allocation was based on preliminary cost estimates prepared during the planning and budgeting phase and prior to the conclusion of the procurement process.	
PWBS 5	14	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to buildings and recreational facilities by 30 June 2026	None	Construction of Sports Fields	Construction of Sports Fields 1)Creston Regional Sports Centre: Phase 3	Number of sport fields constructed	None	1 Sportsfield was constructed	1 (Mogwena Sports field) constructed	1	3	NA	Appointment of service provider.	NA	NA	R 5 364 467	R13 023 806	PWBS	R 6 000 000	R 2 301 347	Quarter 1: NA Quarter 2: 1 appointment letter Quarter 3: NA Quarter 4 Signed Practical Completion Certificate	Quarter 3 NA Quarter 4 Progress Report	The revision was effected in response to the Auditor-General's recommendations relating to the indicators for high-impact projects not being well defined. The refinement of the KPI and target was undertaken to improve alignment with the SMART principles, particularly in respect of specificity, measurability, and verifiability of performance information, in line with the Municipal Planning and Performance Management Regulations.	
PWBS 6	14	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to buildings and recreational facilities by 30 June 2026	None	Construction of Sports Fields	Supply and installation of Spectator Fence: 600m	Number of sport fields constructed	None	1 Sportsfield was constructed	New project	1	600m	NA	NA	NA	NA	600m	PWBS	R 6 000 000	R 1 342 250	Quarter 1: NA Quarter 2: 1 appointment letter Quarter 3: NA Quarter 4 Signed Practical Completion Certificate	Quarter 3 NA Quarter 4 Progress Report	The revision is as a result of the municipality adhering to the Auditor-General's recommendation on the indicators for high-impact projects not being well defined. This revision will assist for performance information to be verifiable. This is a multi-year project and its budget can not be split into each activity as it is covered in one bid.		
PWBS 7	14	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to buildings and recreational facilities by 30 June 2026	None	Construction of Sports Fields	Construction of Guard-house for Creston Regional Sports Centre	Number of sport fields constructed	None	1 Sportsfield was constructed	New Project	1	1	NA	NA	NA	NA	1	PWBS	R 6 000 000	R 1 453 857	NA	Quarter 3 NA Quarter 4 Progress Report	This adjustment will enhance the quality, reliability, and sustainability of performance information, while ensuring that reporting remains realistic, achievable, and aligned with the approved budget and project implementation plan		
PWBS 8	14	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to buildings and recreational facilities by 30 June 2026	None	Construction of Sports Fields	Installation of Outdoor Gym Equipment: Creston Regional Sports Centre 2 Swings at 1.8m high with ladders 2 slides 2 see-saw gym 2 jungle gyms	Number of sport fields constructed	None	1 Sportsfield was constructed	New Project	New Project	2	2 Swings at 1.8m high with ladders 2 slides 2 see-saw gym 2 slides 2 see-saw gym 2 jungle gyms	NA	NA	NA	NA	2 Swings at 1.8m high with ladders 2 slides 2 see-saw gym 2 jungle gyms	PWBS	R 600 000	R 605 618	NA	Quarter 3 NA Quarter 4 Progress Report	The revision is as a result of the municipality adhering to the Auditor-General's recommendation on the indicators for high-impact projects not being well defined. This revision will assist for performance information to be verifiable. This is a multi-year project and its budget can not be split into each activity as it is covered in one bid.	
PWBS 9	14	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to buildings and recreational facilities by 30 June 2026	None	Construction of Sports Fields	Installation of 3 Access control Gates for Creston Regional Sports Centre	Number of sport fields constructed	None	1 Sportsfield was constructed	New Project	1	3	NA	NA	NA	NA	NA	3	PWBS	R 6 000 000	R 256 929	NA	Quarter 3 NA Quarter 4 Progress Report	The revision is as a result of the municipality adhering to the Auditor-General's recommendation on the indicators for high-impact projects not being well defined. This revision will assist for performance information to be verifiable. This is a multi-year project and its budget can not be split into each activity as it is covered in one bid.	

PWBS 10 11	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to buildings and recreational facilities by 30 June 2026	None	Construction of Creches 1) Ekupholeni Creche	None	Number of Creches constructed	None	3 Creches were constructed in 2024/25 fy: 1) Zwelisha Creche 2) Khubeni Creche 3) Sijuthuthuka Creche Thomson creche	3 Creches were constructed: 1) Zwelisha Creche 2) Khubeni Creche 3) Sijuthuthuka Creche	1	None	Appointment of a Service provider	N/A	1 (Ekupholeni Creche)	None	N/A	None	PWBS	R 5 006 607	None	Quarter 1: Appointment Letters Quarter 2: NA Quarter 3: Signed Practical Completion Certificate Quarter 4: NA	None	Upon finalisation of the procurement process, the actual contract value differed from the initial budget estimates, necessitating a revision to align the target and associated budget with the approved contract amount. The adjustment ensures that performance targets are realistic, achievable, and fully aligned with the approved budget, in accordance with MFMA requirements and sound financial management practices.	
PWBS 11 5,10,12,1	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to roads infrastructure by 30 June 2026	None	Construction of pedestrian bridges: 1) Ndlangisa Pedestrian Bridge 2) Gobhogogho Pedestrian Bridge 3) Half My Right Pedestrian Bridge 4) Nwasaheho Pedestrian Bridge	Construction of 2 pedestrian's bridges foundations : 1) Ndlangisa Pedestrian Bridge 2) Gobhogogho Pedestrian Bridge	Number of pedestrian bridges constructed	Number of pedestrian bridge foundations fully constructed and certified by a professional engineer	4 EIA Studies conducted for pedestrian bridges	4 final designs for the construction of pedestrian bridges.	1	2	NA	Appointment of a Service provider for the construction of Ndlangisa Pedestrian Bridge	Appointment of service provider for the construction of: 1) Gobhogogho Pedestrian Bridge 2) Half My Right Pedestrian Bridge 3) Nwasaheho Pedestrian Bridge	1 (Ndlangisa Pedestrian Bridge)	2 Ndlangisa and Gobhogogho Pedestrian's Bridges foundations constructed and certified by an Engineer	PWBS	R 6 342 217	R 5 563 411	Quarter 1: NA Quarter 2-3 Appointment Letters Quarter 4: Signed Practical Completion Certificate Listing of completed bridges	Quarter 3 Appointment Letter Quarter 4 Progress Report	The downward adjustment was necessitated by procurement challenges encountered in sourcing suitably qualified service providers for the Half My Right and Nwasaheho Pedestrian Bridge projects. As no suitable service providers were obtained during the initial procurement process, both bids had to be re-advertised in compliance with Supply Chain Management prescripts, resulting in delays to project implementation. Furthermore, the appointment for the Ndlangisa Pedestrian Bridge exceeded the originally estimated project budget. Consequently, and in order to remain within the approved financial framework for the current financial year, the scope of work has been limited to the construction of foundations only during this period.		
PWBS 12 13,7,15,11,12,2,10	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to buildings and recreational facilities by 30 June 2026	None	Maintenance of Community Assets 1. Seaford Community Hall 2. Bulwer Hall & Library 3. Okhutheni Community Hall 4. Khobakuthe Community Hall 5. Buyani Mandela Sportfield 6. Baitshem Sportfield 7. Hmewill Depo / Matlungakweni	None	Number of community assets maintained	None	6 Community Assets Maintained	1 community asset was maintained (Mondel Hall) and service provider has been appointed for the maintenance of 5 community assets	7	None	N/A	3	4	None	N/A	R 2 161 112	R 6 342 217	PWBS	R 4 500 000	R 5 646 961 R3 950 478	Quarter 1: NA Quarter 2: Signed Practical Completion certificates Quarter 3: Signed Practical Completion certificates Quarter 4: NA	None	The revision is based on the approved adjustment to the budget following the appointment of the service provider, as confirmed in the appointment letter. The original budget allocation was based on preliminary cost estimates prepared during the planning and budgeting phase and prior to the conclusion of the procurement process. Upon finalisation of the procurement process, the actual contract value differed from the initial budget estimates, necessitating a revision to align the target and associated budget with the approved contract amount. The adjustment ensures that performance targets are realistic, achievable, and fully aligned with the approved budget, in accordance with MFMA requirements and sound financial management practices.
PWBS 13 14 and 2	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to buildings and recreational facilities by 30 June 2026	None	Maintenance of Municipal Buildings 1 Lot 68 in Omgweni and 2 Hmewill Office	None	Number of municipal buildings maintained	None	5 Municipal buildings were maintained in 2024/25 fy	1 Nwasaheho library maintained(fencing) and service provider was appointed for the maintenance of 4 municipal buildings.	2	None	Appointment of 2 Service providers	NA	2	None	N/A	None	PWBS	R 700 000	R 639 217	Quarter 1: Appointment letters Quarter 2: NA Quarter 3: Signed Practical Completion Certificates Quarter 4 NA	None	The revision is based on the approved adjustment to the budget following the appointment of the service provider, as confirmed in the appointment letter. The original budget allocation was based on preliminary cost estimates prepared during the planning and budgeting phase and prior to the conclusion of the procurement process. Upon finalisation of the procurement process, the actual contract value differed from the initial budget estimates, necessitating a revision to align the target and associated budget with the approved contract amount. The adjustment ensures that performance targets are realistic, achievable, and fully aligned with the approved budget, in accordance with MFMA requirements and sound financial management practices.	
PWBS 14 11 to 8	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to buildings and recreational facilities by 30 June 2026	None	Construction of Bus shelters	None	Number of Bus Shelters constructed	None	8 Bus Shelters were constructed	7 bus-shelters were constructed.	8	None	Appointment of service provider	NA	8	Appointment of service provider	N/A	8	PWBS	R 560 000	R800 000.00	Quarter 1: Appointment letters Quarter 2: NA Quarter 3: Signed Practical Completion certificates Quarter 4: NA	Quarter 1: NA Quarter 2: NA Quarter 3 Appointment Letter Quarter 4: Signed Practical Completion Certificate. 2. Listing of Bus Shelters constructed	The revision is based on the approved adjustment to the budget following the appointment of the service provider, as confirmed in the appointment letter. The original budget allocation was based on preliminary cost estimates prepared during the planning and budgeting phase and prior to the conclusion of the procurement process. Upon finalisation of the procurement process, the actual contract value differed from the initial budget estimates, necessitating a revision to align the target and associated budget with the approved contract amount. The adjustment ensures that performance targets are realistic, achievable, and fully aligned with the approved budget, in accordance with MFMA requirements and sound financial management practices.	
PWBS 15 1,4,5,6,7,8,9,11,13,14 and 15	Percentage of households with access to basic level of water, sanitation, electricity and solid waste removal.	To improve access to electricity by 30 June 2026	None	Household Electrification	Appointment of a service provider to provide electrical engineering services	Number of households connected to grid electricity	Number of service providers appointed through a compliant SCM process to provide electrical engineering services	894 households connected to grid electricity	172 households connected and 5,3km of MV line Constructed in 2024/25 fy	80	3	Appointment of service provider	N/A	32	NA	48	5	PWBS	R 2 000 000	R157 208	Quarter 1: Appointment letters Quarter 2: NA Quarter 3: 1. Signed Practical Completion Certificate 2. Listing of all households connected to grid electricity per ward 3. Summarised progress report supporting actual performance Quarter 4: 1. Signed Practical Completion Certificate 2. Listing of all households connected to grid electricity per ward 3. Summarised progress report supporting actual performance	Quarter 3: NA Quarter 4 Appointment letter	The original KPI provided for the connection of 80 households to the electricity grid during the 2025/26 financial year. However, the municipality did not receive the anticipated Integrated National Electrification Programme (INEP) grant funding during the financial year. Consequently, the municipality did not have sufficient budget available to proceed with the planned electricity connections as initially targeted. In response to the reduced available funding and in order to ensure that the SDBP remained aligned with the municipality's approved budget and its actual financial capacity, the KPI was reviewed during the adjustment process. The municipality amended the KPI to focus on the appointment of service providers through a compliant Supply Chain Management (SCM) process to provide electrical engineering services, subject to the available budget and acceptable SCM	
PWBS 16 4	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to electricity by 30 June 2026	None	Installation and connection of Flood Lights, Khamu Horse Racing Track	None	Number of households connected to grid electricity	Number of flood lights fully installed, connected, and operational	67 street lights installed in 2024/25 fy	9	3	4	appointment of service provider	3	NA	Appointment of a service provider	N/A	4	PWBS	R 300 000	R 467 216	Quarter 1: Appointment letter Quarter 2: Signed Practical Completion Certificate Quarter 3 &4: NA	Quarter 3 Appointment letter Quarter 4 Signed Practical Completion Certificates	The budget was adjusted upwards following the completion of a needs analysis, which identified an additional demand for flood-light installations within the Horse-racing track.	
PWBS 17 10	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to electricity by 30 June 2026	None	Installation of solar Street Lights in Bulwer Town	None	Number of streets lights installed	Number of solar street light units installed and operational in Bulwer Town	69 existing street lights	90 Street lights installed	New Project	4	NA	NA	NA	Appointment of a service provider	4	None	PWBS	New project	R 132 870	NA	Quarter 1: Appointment letter Quarter 2: Signed Practical Completion Certificates Quarter 3 Appointment letter Quarter 4 Signed Practical Completion Certificates	This indicator/target was introduced during the financial year following the approval of the roll-over application by National Treasury. At the time of the original SDBP approval, the municipality was awaiting confirmation of the roll-over approval, and the indicator could therefore not be included. Upon receipt of the National Treasury approval, the municipality incorporated the indicator/target to ensure that performance planning and reporting are aligned with the approved funding and implementation schedule. This inclusion	
PWBS 18 AI	Percentage of households with access to solid waste removal	To improve access to solid waste management services by 30 June 2026	None	Solid Waste Management	None	Percentage of households with access to solid waste removal within 5 municipal towns	None	100% of Households with access to solid waste collection.	None	100%	None	100%	100%	100%	None	100%	None	PWBS	Operational	None	Quarter 1-4 Last of households with access to waste removal	None	None	
PWBS 19 AI	Percentage of households with access to free solid waste removal	To improve access to solid waste management services by 30 June 2026	None	Solid Waste Management	None	Percentage of households with access to free solid waste removal within 5 municipal towns	None	100% of indigent Households with access to solid waste collection.	None	100%	None	100%	100%	100%	None	100%	None	PWBS	Operational	None	Quarter 1-4 1. Listing of households with access to free solid waste removal	None	None	
PWBS 20 AI	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to housing infrastructure by 30 June 2026	None	Facilitation of housing projects	None	Number of housing projects facilitated	Number of housing projects facilitated through approved planning, coordination, and support processes	34 Housing projects Facilitated	None	34	32	operational	operational	operational	34	32	34	PWBS	Operational	None	Quarter 1-4 1. Human Settlement Reports submitted to PWBS Committee and 2 Minutes of the Housing Think Tank Committee 3. Listing of 34 Housing Projects reflecting wards and units per project Quarter 3-4 1. Human Settlement Reports submitted to PWBS Committee and 2 Minutes of the Housing Think Tank Committee 3. Listing of 32 Housing Projects reflecting wards and units per project	Quarter 3 Appointment letter Quarter 4 Signed Practical Completion Certificates	The target was adjusted following the completion of two housing projects, namely Mtlangeni OSS Housing Project and Bulula Housing Project, during the previous financial year. As these projects have already been finalised, they no longer form part of the housing projects to be facilitated in the current financial year. The target was therefore revised to 32 housing projects to be facilitated, in order to ensure that performance planning and reporting accurately reflect projects that are active and implementable within the current reporting period. This adjustment improves the accuracy, relevance, and credibility of performance information, and ensures alignment with the SMART principles, particularly relevance and time-bound reporting.	
PWBS 21 AI	The number of jobs created through municipality's local economic development initiatives including capital projects	To report job opportunities created through infrastructure development projects and EPWP grant funding by 30 June 2026	None	Extended Public Works Programme (EPWP)	None	Number of Work Opportunities created through EPWP Grant	None	302 Work Opportunities created through EPWP	259 of work opportunities created through EPWP grant	161	197	161	161	161	197	161	197	PWBS	R 2 135 000	R3,135,000	Quarter 1-4 1. Listing of all EPWP-workers	None	The upward adjustment was necessitated by the existence of vacant positions within the EPWP, which were subsequently filled during the quarter in order to support the effective implementation of the programme. Following the filling of these vacancies, the municipality accommodated an additional 38 EPWP workers beyond the originally planned intake. To enable the implementation of this expanded participation, the municipality increased the budget allocation for this target through internal budget repositioning, ensuring that the additional EPWP workers could be supported without compromising other approved programmes. The revised target and budget therefore reflect actual implementation needs, remain realistic and achievable, and are aligned with the municipality's employment creation objectives and MFMA requirements.	
PWBS 22 3,5,8,14	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to roads infrastructure by 30 June 2026	None	Renewal of Gravel Roads: 1. Nomenedini Access Road 2. Magogo Access Road (Phase 1) 3. Magogobeni Access Road 4. South-down Lane	Renewal of Gravel Roads: 1. Nomenedini Access Road 2. Magogo Access Road (Phase 1) 3. Magogobeni Access Road 4. South-down Lane Total: 3.16km	Number of kilometers of gravel roads renewed	None	20,508 km of gravel roads renewed	1,169km of Mthath Access road renewed	6km	3,49km	Appointment / Purchase order of service provider for the renewal of gravel roads.	2km	2km	3.16km	2m	0,30km	PWBS	R 2 800 000	R 2 518 000	Quarter 1: Appointment letter/Purchase Order Quarter 2: 1. Signed Practical Completion Certificate 2. Listing of Roads Renewed. Quarter 3: Purchase Order Quarter 4: Signed Practical Completion Certificate	Quarter 1: Appointment letter/Purchase Order Quarter 2: 1. Signed Practical Completion Certificate 2. Listing of Roads Renewed. Quarter 3: Purchase Order Quarter 4: Signed Practical Completion Certificate	The revision was effected to correct inaccuracies identified in the measurement of the gravel road work, which required the originally reported length to be recalculated and amended. Following the verification of the correct measurements, the associated budget was adjusted downwards to align with the revised scope of work. The adjustment ensures that the target and budget accurately reflect the verified measurements, and that performance information is credible, measurable, and verifiable, in line with the SMART principles and the Municipal Planning and Performance Management Regulations.	
PWBS 23 10	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To ensure provision, upgrade and maintenance of infrastructure and services that enhance economic development by 30 June 2026	N/A	Upgrading of municipal towns 1. Bulwer CBD Infrastructure Upgrade (Informal Traders Infrastructure)	Supply and installation of market stalls	Number of informal traders stalls constructed in Bulwer Town to enhance local economic development	Number of market stalls supplied and installed in Bulwer Town	1 municipal towns upgraded in 2024/25 fy	Bulwer Town upgraded in 2024/25 fy	60	15	NA	Appointment of service provider for the upgrade of municipal towns	NA	None	1 (Bulwer CBD Infrastructure Upgrade)	15	PWBS	R 4 000 000	R 1 801 938	Quarter 1 NA Appointment Letter Quarter 2 NA Quarter 4 Signed Practical Completion Certificate	Quarter 3 NA Progress Report	The revision was effected in response to the Auditor-General's recommendations regarding high-impact projects that were previously not well defined. The indicator and target were refined to improve compliance with the SMART principles, particularly in relation to specificity, measurability, and verifiability of performance information, in line with the Municipal Planning and Performance Management Regulations.	

PWBS 24	10	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To ensure provision, upgrade and maintenance of infrastructure and services that enhance economic development by 30 June 2026	None	New project	Construction of informal Traders' side walks in Danwell Road and on access road leading to the Platform (Bulwer Tower) 223m	New project	Number of meters of sidewalks constructed in Jackson Road	New project	New project	New project	223m	NA	NA	NA	135m	NA	88m	PWBS	R 4 000 000	R 506 064	New project	Quarter 3 NA Quarter 4 Progress Report	The revision was effected in response to the Auditor-General's recommendations regarding high-impact project indicators that were previously not well defined. The indicator and target were refined to improve compliance with the SMART principles, particularly in relation to specificity, measurability, and verifiability of performance information, in line with the Municipal Planning and Performance Management Regulations. The project is a multi-year capital project implemented under a single procurement contract, and the approved budget cannot
PWBS 25	10	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To ensure provision, upgrade and maintenance of infrastructure and services that enhance economic development by 30 June 2026	None	New	Construction of Market Stalls Platform Area	New Project	Number of square meters of concrete platform area constructed for Bulwer Market Stalls	New Project	New Project	New Project	2167m2	NA	NA	NA	None	NA	None	PWBS	R 4 000 000	R 1 190 957	New project	Quarter 3 NA Quarter 4 Progress Report	The revision was effected in response to the Auditor-General's recommendations regarding high-impact project indicators that were previously not well defined. The indicator and target were refined to improve compliance with the SMART principles, particularly in relation to specificity, measurability, and verifiability of performance information, in line with the Municipal Planning and Performance Management Regulations. The project is a multi-year capital project implemented under a single procurement contract, and the approved budget cannot
PWBS 26	10	Percentage of municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	To improve access to roads infrastructure by 30 June 2026	None	Construction of Jackson road bridge causeway	None	Number of bridge/ Causeways constructed	Number of bridges/ causeways constructed in accordance with approved designs and specifications during the financial year	1 Bridge/ Causeway constructed in 2020/21 fy	4 final designs for the construction of pedestrian bridges.	1	None	NA	Appointment of service provider for the construction of a bridge/causeway	NA	None	1	None	PWBS	R 7 735 329	R 7 518 545.00	Quarter 1 NA Quarter 2 Appointment letter Quarter 3 NA Quarter 4 Signed Practical Completion Certificate	None	Upon finalisation of the procurement process, the actual contract value differed from the initial budget estimates, necessitating a revision to align the target and associated budget with the approved contract amount. The adjustment

NATIONAL KPA 3 : LOCAL ECONOMIC DEVELOPMENT
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY (PGDS) GOAL 1: INCLUSIVE ECONOMIC GROWTH
GENERAL KPI: The Number of jobs created through municipality's local economic development initiatives including capital projects.
BACK TO BASICS: PILLAR 1 - PUTTING PEOPLE FIRST
COMMUNITY AND SOCIAL SERVICES DEPARTMENT-2020/2026 TOP-LAYER REVISED SDBIP

WARD		GENERAL KPI	STRATEGIC OBJECTIVE	REVISED STRATEGIC OBJECTIVE	PROJECT	REVISED PROJECT	KEY PERFORMANCE INDICATOR	REVISED KEY PERFORMANCE INDICATOR	BASELINE	REVISED BASELINE	ANNUAL TARGET	REVISED ANNUAL TARGET	QUARTER 1 TARGET	QUARTER 2 TARGET	QUARTER 3 TARGET	REVISED QUARTER 3 TARGET	QUARTER 4 TARGET	REVISED QUARTER 4 TARGET	RESPONSIBLE DEPARTMENT	ANNUAL BUDGET	REVISED ANNUAL BUDGET	PORTFOLIO OF EVIDENCE	REVISED PORTFOLIO OF EVIDENCE	REASONS FOR ADJUSTMENTS
CSS1	AI	N/A	To Ensure Improved and Integrated Institutional Capacity and Responses to Disaster Incidents Or Disasters by 30 June 2026	None	Conduct Firebreaks in fire high risk areas	None	Number of areas where firebreaks are conducted	None	4 areas where firebreaks were conducted	3 areas where firebreaks were conducted	4	None	N/A	N/A	N/A	None	4	None	CSS	R 30 000	None	Quarter 1-3: NA Quarter 4: Dated photos	None	None
CSS 4	AI	N/A	To Ensure Improved and Integrated Institutional Capacity and Responses to Disaster Incidents Or Disasters by 30 June 2026	None	Procurement of Disaster Relief Kit	None	Number of Disaster Relief Kits Procured and delivered	None	1 Disaster Relief Kit procured and delivered in the previous financial year	1 Disaster Relief Kits delivered	Procurement of 1 x Disaster Relief Kit (100 blankets, 100 Sponges, 100 plastic sheeting) and delivered by 30 June 2026.	None	Development of Specification and delivery of disaster relief material	N/A	Delivery of 1 Disaster Relief Kit (100 blankets, 100 Sponges, 100 plastic sheeting)	None	N/A	None	CSS	R 440, 400	None	Quarter 1: Delivery Note Quarter 3: Delivery Note	None	None
CSS 6	AI	N/A	To Ensure Improved and Integrated Institutional Capacity and Responses to Disaster Incidents Or Disasters by 30 June 2026	None	Procurement and Installation of Lightning Conductors	None	Number of Lightning Conductors Procured and installed	None	40 Lightning Conductors Procured and installed	40 lightning conductors procured and installed	50	None	Procurement and installation of 50 lightning conductors	N/A	N/A	None	N/A	None	CSS	R398 164	None	Quarter 1: 1 Dated Photos 2 Register of beneficiaries	None	None
CSS 8	AI	N/A	To ensure improvement of literacy levels and encourage culture of reading by 30 June 2026	None	Conduct Library Outreach Programmes	None	Number of Library Outreach Programmes Conducted	None	16 Library Outreach Programmes Conducted	17 library outreach programmes were conducted.	16	None	R398 164	4	4	None	4	None	CSS	R 12 600	None	Quarter 1-4: 1 School Register signed by the Principal on behalf of school in attendance 2 Dated Photos	None	None
CSS 11	AI	N/A	To Ensure Improved and Integrated Institutional Capacity and Responses to Disaster Incidents Or Disasters by 30 June 2026	None	Procurement of transport assets	Procurement and delivery of transport assets	Number of vehicles procured	Number of vehicles procured and delivered	7 vehicles procured	7 vehicles procured	2	None	Development and approval of specification	N/A	N/A	None	Delivery of 2 vehicles	None	CSS	R 2 300 000	R3,450,000	Quarter 1: Approved Specification Quarter 4: Delivery Note	None	None
CSS 14	AI	N/A	To Ensure Improved and Integrated Institutional Capacity and Responses to Disaster Incidents Or Disasters by 30 June 2026	None	Procurement of plant and Equipment	Procurement of plant and equipment items	Number of approved plant and equipment items procured and delivered	None	New Project	New Project	Procurement of 70 x Plant and Equipment items (SCBA, Spare cylinders (SCBA), Fire hoses, Fire Beaters, brooms, chairs, torch, cone lights, extension cable, jerry-cans, BAA Jump bag, ceiling hook, tool box, tool cutter, lat blanket, stretch basket) to be delivered	104 plant and equipment items procured and delivered	Development and approval of specification	N/A	N/A	None	Delivery of 70 x Plant and Equipment items (SCBA, Spare cylinders (SCBA), Fire hoses, Fire Beaters, brooms, chairs, torch, cone lights, extension cable, jerry-cans, BAA Jump bag, ceiling hook, tool box, tool cutter, lat blanket, stretch basket)	CSS	R 1 178 164	None	Quarter 1: Approved Specification Quarter 4: Delivery Note	None	None	
CSS 15	N/A	To promote development through SBME development, Arts, Culture, Sports and Recreation by 30 June 2026	None	Sports, Arts and Culture Training, Training of youth on driving skills	None	Number of capacity building programmes conducted	None	3 capacity building programmes conducted	7 capacity building programmes were conducted	6	None	1 Training of jockeys	N/A	1 training of artist, 1 training of crafters.	None	1 training of youth on driving skills, 1 training of life skills, 1 training youth in security	None	CSS	R680 000	None	Quarter 1-4: 1 Signed closeout reports 2 Attendance Registers	None	None	
CSS 16	N/A	To promote youth development through SBME development, Arts, Culture, Sports and Recreation by 30 June 2026	None	Coordination and Facilitation of Sports, Arts and Culture Competitions	None	Number of Sports, Arts and Culture Competitions Coordinated	None	16 Sports, Arts and Culture Competitions Coordinated	10 Sports, Arts and Culture Competitions Coordinated and facilitated	10	None	R615 000 1 Dr. NDZ horse race 1. Golden Games	R615 000 1 Bongumusa Marathon, 1 San stagger Marathon, 1 Harry Gwala Summer Cup.	N/A	None	R615 000 1 Wily Moko cross Country 1 Mayoral Cup 1 Arts and culture competition	None	CSS	R2 987 950	R883 452	Quarter 1-4: 1 Attendance Registers 2 Signed close out reports	None	None	
CSS 18	AI	N/A	To promote a healthy lifestyle and self-sustainability for Youth/Children, Women Senior Citizens and Disabled Persons through events, awareness campaigns and competitions by 30 June 2026	None	Coordination of events	None	Number of events coordinated	20 events were coordinated.	14 events coordinated	20 events were coordinated.	19	None	R115 500 1 Commemoration of Nelson Mandela Day, 1 Mar 26 Day, 1 Back to School and, 1 Women's day, 1 16 Days of activism, World Aids day, 1 Boys' Youth Camp, 1 Umkhosi woMantso zase Harry Gwala 1 Umkhosi woMantso	R115 500 1 Commemoration of Senior citizens Day, 1 Mar 26 Day, 1 Back to School and, 1 16 Days of activism, World Aids day, 1 Human Rights Day, 1 75 day, 1 Back to School and, 1 Mar 26 awards, 1 War room awards	1	1	1 Child Protection Week Programme 1 Career Exhibition, 1 Youth Day celebration 1 PRIDE (Personal Rights in defence and Education 1 War room awards	CSS	R2 864 302	None	Quarter 1-4: Signed Close out Report 2 Attendance Registers	None	War Room Awards had to be moved to Quarter 4 of the financial year in order to be in line with the Office of the Premier's schedule. There are no changes in the budget.	

NATIONAL KPI 4: SOUND FINANCIAL MANAGEMENT
PROVINCIAL GROWTH & DEVELOPMENT STRATEGY (PGDS) GOAL 4: GOVERNANCE AND POLICY
GENERAL KPI: Financial Viability expressed by the Ratios
BACK TO BASICS PILLAR 4: SOUND FINANCIAL MANAGEMENT
BUDGET AND TREASURY OFFICE- 2020/2026 TOP-LAYER REVISED SDBIP

BACK TO BASICS PILLAR 4: SOUND FINANCIAL MANAGEMENT BUDGET AND TREASURY OFFICE: 2026/2026 TOP-LAYER REVISED IDBP																									
IDP / IDBP NO.	GENERAL KPI	WARD	STRATEGIC OBJECTIVES	REVISED STRATEGIC OBJECTIVE	PROJECT	REVISED PROJECT	KEY PERFORMANCE INDICATOR	REVISED KEY PERFORMANCE INDICATOR	BASELINE	REVISED BASELINE	ANNUAL TARGET	REVISED ANNUAL TARGET	QUARTER 1 TARGET	QUARTER 2 TARGET	QUARTER 3 TARGET	REVISED QUARTER 3 TARGET	QUARTER 4 TARGET	REVISED QUARTER 4 TARGET	RESPONSIBLE DEPARTMENT	ANNUAL BUDGET	REVISED ANNUAL BUDGET	PORTFOLIO OF EVIDENCE	REVISED PORTFOLIO OF EVIDENCE	REASONS FOR ADJUSTMENT	
BTO 1	NA	ALL	To manage financial resources effectively and efficiently for improved service delivery by 30 June 2026	None	Preparation of municipal budget	None	Number of budget reports submitted to IDPBudget Steering Committee & Council for Approval	None	3 Budget Reports submitted to Council	3 Budget Reports submitted to Council	3	None	NA	NA	BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS	None	None	Quarter 1-2 NA Quarter 3: 1. 2026/2026 Adjustment Budget Report submitted to Council nd Budget Steering Committee Council resolution 2. Draft 2026/2027 budget Report submitted to Council and Budget Steering Committee 3. Council resolutions & 4. Attendance Registers for Budget Steering Committee Quarter 4: 1. Final 2026/2027 Budget Report submitted to Council and Budget Steering Committee 2. Council resolution and 4Attendance Register for Budget Steering Committee	None	None
BTO 3	The percentage of the municipality's capital budget actually spent of capital projects identified for a particular financial year in terms of the municipality's IDP	ALL	To manage financial resources effectively and efficiently for improved service delivery by 30 June 2026	None	Development of Budget and Treasury reports	None	Number of Section 71 reports submitted	None	12 Section 71 submitted to Finance Committee and Treasury departments within 10 working days after the end of each month	12 Section 71 submitted to Finance Committee and Treasury departments within 10 working days after the end of each month	12	None	3	3	3	None	3	None	BTO	Open	None	Quarter 1-4 Section 71 and 66 reports 1. Revenue Report 2. Expenditure Report 3. Cash Coverage Ratio Report 4. SCM Implementation Report 5 Proof of submission to Committee Officer	None	None	
BTO 6	NA	ALL	To procure goods and services in a manner that is fair, competitive for effective service delivery by 30 June 2026	None	Development of the Procurement plan	None	Number of procurement plans approved	None	2 Procurement plans were approved by Council last year	2 Procurement plans were approved by Council last year	2	None	NA	NA	1 (draft)	None	1 (final)	None	BTO	Open	None	Quarter 1-2 NA Quarter 3: 2026/2027 Draft procurement plan and Council Resolution Quarter 4: 2026/2027 Final procurement plan and Council Resolution	None	None	
BTO 8	NA	ALL	To manage municipal expenditure to maximise financial viability by 30 June 2026	None	Adherence to Creditors Payment schedule	None	Percentage of creditors paid within 30 days of submission of a valid invoice	None	100% creditors paid within 30 days of submission of a valid invoice	100% creditors paid within 30 days of submission of a valid invoice	100%	None	100%	100%	100%	None	100%	None	BTO	Open	None	Quarter 1-4 Signed Creditors report	None	None	
BTO 9	NA	ALL	To improve good governance and accountability by producing accurate financial reports 30 June 2026	None	Preparation of two sets of Financial Statements	None	Number of financial statements prepared and submitted to Internal Audit and Auditor General	None	2 financial statements prepared and submitted to Internal Audit and Auditor General	2 financial statements prepared and submitted to Internal Audit and Auditor General	2	None	1	NA	NA	None	1	None	BTO	Operational	None	Quarter 1: Signed AFS, Proof of submission to IA&G. Quarter 2&3 NA Quarter 4: Signed Interim Financial Statements and Proof of submission to IA	None	None	
BTO 10	Financial viability expressed by the following ratios: Collection rate	ALL	To improve revenue management for effective service delivery and financial viability by 30 June 2026	None	Revenue collection.	None	Percentage of revenue collected	None	37.98% of Revenue was collected	33.52% of revenue collected	77% of revenue collected	None	77%	77%	77%	None	77%	None	BTO	OPEX	None	Quarter 1-4 Debtors collection report	None	The reduction in the revenue collection target resulted from delays in the payment of property rates by the KwaZulu-Natal Department of Public Works following a change in its payment method that was formally communicated. The delay negatively affected revenue receipts during the reporting period, necessitating a downward adjustment of the target to reflect actual and reasonably anticipated collections.	
BTO 13	Percentage of households earning less than R1100 with access to free basic services	ALL	To improve service delivery by providing basic needs by 30 June 2026	None	Provision of free basic electricity (indigent support) to indigent people	None	Number of indigent households provided with FBE	None	626 households were provided with FBE	621 households provided with FBE	700 households provided with FBE	768	700	700	700	768	700	None	BTO	OPEX	None	Quarter 1-4 Approved FBE Report	None	Based on verified actual performance during the reporting period, the Free Basic Electricity (FBE) target was revised upward to ensure alignment between planned targets and actual service delivery achieved.	
BTO16	Financial viability expressed by the following ratios: Cash/cost coverage ratio	ALL	To manage financial resources effectively and efficiently for improved service delivery by 30 June 2026	None	Management of financial resources to ensure sustainability for service delivery	None	Number of months for cash/cost coverage	None	5.33 Months Cash Coverage Ratio	6 months cash coverage ratio	6 months	None	6	6	6	None	6	None	BTO	OPEX	None	Quarter 1-4 Signed cash/cost coverage report	None	None	

			To inculcate a culture of good governance compliance and effective internal controls by 30 June 2026	None	% on implementation of AG's action plan in response to 2022/2023 Audit Report	None	Percentage on implementation of AG's action plan presented to oversight structures	None	97% achieved on the implementation of AG's Action plan and presented to Oversight Structures	99 % of municipality's grants received actually spent on capital projects: Grant expenditure on capital projects (IMG, INEP, FPMG, Cleanest Municipality)	100%	None	NA	NA	100%	None	100%	None	ETO	NA	None	Quarter 1-2 NA Quarter 3-4 Progress Report on the implementation of 2025/2026 Audit Action Plan based on 2024/2025 Audit Report AFAC minutes	None	None	
NATIONAL KPA 5: GOOD GOVERNANCE AND PUBLIC PARTICIPATION AND CROSS CUTTING INTERVENTIONS AND SPATIAL DEVELOPMENT PROVINCIAL GROWTH & DEVELOPMENT STRATEGY (PGDS) GOAL 6: GOVERNANCE AND POLICY PROVINCIAL GROWTH & DEVELOPMENT STRATEGY (PGDS) GOAL 3: HUMAN AND COMMUNITY DEVELOPMENT GENERAL KPI: The percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of municipality's Integrated development plan BACK TO BASICS PILLAR 1: PUTTING PEOPLE FIRST BACK TO BASICS PILLAR 3: GOOD GOVERNANCE OFFICE OF THE MUNICIPAL MANAGER: 2025/2026 TOP-LAYER REVISED SDBP																									
EDP / SDBP NO.	GENERAL KPI	WARD	STRATEGIC OBJECTIVES	REVISED STRATEGIC OBJECTIVE	PROJECT	REVISED PROJECT	KEY PERFORMANCE INDICATOR	REVISED KEY PERFORMANCE INDICATOR	BASELINE	REVISED BASELINE	ANNUAL TARGET	REVISED ANNUAL TARGET	QUARTER 1 TARGET	QUARTER 2 TARGET	QUARTER 3 TARGET	REVISED QUARTER 3 TARGET	QUARTER 4 TARGET	REVISED QUARTER 4 TARGET	RESPONSIBLE DEPARTMENT	ANNUAL BUDGET	REVISED ANNUAL BUDGET	PORTFOLIO OF EVIDENCE	REVISED PORTFOLIO OF EVIDENCE	REASONS FOR ADJUSTMENT	
													BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS							
CMM 1	NA		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 IDP	To review and develop a multi-year strategic plan that responds to the needs of the community by 30 June 2026	None	Review of 2025/26 IDP	Number of IDP reviews	Number of IDPs reviewed and adopted	1 IDP was developed and submitted to Council for approval on 29 May 2025	1 (1st Draft 2025/26 IDP reviewed 2) Final IDP for 2025/26 was reviewed	1 (Draft 2026/27 IDP & Final 2025/27 IDP) Reviewed	1 (Draft and 1 Final 2026/2027 IDP reviewed and adopted by Council	Development and Approval of 2026/2027 IDP/Budget Process Plan	Conduct 1 IDP/Budget (2026/27) Roadshow	1 (Draft 2025/26/26IDP)	1 (Draft 2026/2027 IDP)	1 (Final 2026/26 IDP)	1 (Final 2026/27 IDP)	Strategic Support	R640 000	None	Quarter 1: Process Plan Advert Council Resolution Quarter 2: Attendance Register, IDP Roadshows Minutes and Agenda Quarter 3: Draft IDP Council Resolution Proof of Submission and Advert Quarter 4: Final IDP Advert Council Resolution and Proof of Submission Attendance registers and Minutes of IDP Roadshows	None	KPIs and targets were adjusted to correct grammatical errors, improve clarity, and ensure full compliance with the SMART principles, without changing the scope or intent of the approved projects.	
CMM 3	NA								4 performance report submitted to AFAC's Council	4 performance report submitted to AFAC's Council	4	None	R6 000.00	R314 000	R6 000.00	None	R314 000	None	Strategic Support Services	NA	None	Quarter 1 2024/2025 APR Proof of Submission to AG & Cogta Quarter 2 2025/2026 First Quarter Performance Report Council Resolution Quarter 3 2025/2026 Q2 8Mid-year Performance Report Council Resolution 2024/25 Annual Report & Oversight Report Proof of Submission to COGTA, AG, Treasury Quarter 4 Third Quarter Performance Report Council Resolution	None	None	
CMM 4	NA		To inculcate a culture of good governance, compliance and effective internal controls by 30 June 2026	None	Risk management registers developed and monitored	None	Number of reports on risk registers developed and monitored	None	54 risk registers developed and monitored	4 reports on risk registers monitored and 1 risk register developed for 2025/2026.	4	5	5	5	5	5	5	1 and 1 Risk Register developed (2026/2027)	Risk Management	NA	opex	Quarter 1-3 Updated risk register Summary report on progress made on risk management QUARTER 4: Updated risk register Summary report on progress made on risk management and Consolidated 2026-27 Risk Register Attendance Register and Agenda	None	None	
CMM 5	NA		To inculcate a culture of good governance, compliance and effective internal controls by 30 June 2026	None	Development of Internal Audit Annual Plan	None	Number of Internal Audit Plan developed and submitted to AFAC	None	1 Internal Audit Plan developed	1 Internal Audit Plan developed	1	None	N/A	N/A	N/A	None	1 Internal Audit Plan developed and submitted to AFAC	None	Internal Audit	NA	None	Quarter 4 Approved Internal Audit Plan and AFAC minutes	None	None	
CMM 6	NA		To inculcate a culture of good governance, compliance and effective internal controls by 30 June 2026	None	Risk Management	None	Number of Anti-Fraud and Corruption awareness	None	04 Anti-Fraud and Corruption awareness conducted	4 Anti-fraud and awareness campaigns conducted	4	None	1	1	1	None	1	None	Risk Management	NA	None	Quarter 1-4 Attendance register	Quarter 3-4 Attendance register report	None	
CMM 7	ALL		NA	To encourage participation of the local community in the affairs of the municipality by 30 June 2026	None	Coordinating Combined quarterly ward committee meetings	Number of combined quarterly ward committee meetings coordinated	None	4 combined quarterly Ward Committee meetings coordinated	4 combined quarterly ward committee meetings coordinated	4	None	1	1	1	None	1	None	Strategic Support Services	R500 000.00	R200 000	Quarter 1-4 Agenda Minutes of the Meeting Attendance Register	None	None	
CMM 10	NA		To inculcate a culture of good governance compliance and effective internal controls by 30 June 2026	None	Develop and monitor implementation of the AG's action plan	None	Number of monitoring reports on the implementation of the AG's action plan presented to AFAC	None	2 Monitoring reports on the implementation of AG's Action plan presented to Oversight Structure in 2024/25 fy	2 Monitoring reports on the implementation of AG's Action plan were presented to Oversight Structure in 2024/25 fy	2	None	R137 500.00	R137 500.00	R137 500.00	None	R137 500.00	None	NA& Risk Management Unit	NA	opex	Quarter 1-2 NA Quarter 3-4 Progress Report on the implementation of 2024/2025 Audit Action Plan AFAC Agenda & Attendance Register	None	None	
CMM 11	NA		To improve organisational performance for effective service delivery by 30 June 2026	None	Submission of Back to Basics reports	None	Number of Back to Basics reports submitted to COGTA	None	4 B2B reports Quarterly reports submitted to Cogta	4 Back to basics reports submitted to COGTA	4	None	1	1	1	None	1	None	Strategic Support Services	NA	opex	Quarter 1-4 Progress Reports on Back to Basics Proof of Submission to COGTA	None	None	
CMM 12	NA		The percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of municipality's integrated development plan	To inculcate a culture of good governance compliance and effective internal controls by 30 June 2026	None	Capital budget expenditure	Percentage of the municipality's annual capital budget actually spent on capital projects	None	89% of the municipality's annual capital budget actually spent on capital projects	89% of a municipality's annual capital budget actually spent on capital projects	90%	None	10%	90%	75%	none	90%	none	CMM	R67 902 372	R59 836 115	Quarter 1-4 Capital Budget Report	None	The capital expenditure budget was adjusted from R67 902 372 to R59 836 115 to accommodate additional service delivery projects approved for implementation during the financial year and to provide for the appointment of service providers to implement projects in Quarters 3 and 4. The adjustment ensures adequate funding for planned capital projects and supports the acceleration of service delivery in line with the municipality's approved infrastructure programme.	
CMM 13	NA		The percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of municipality's integrated development plan	To inculcate a culture of good governance compliance and effective internal controls by 30 June 2026	None	Capital budget expenditure(percentage)	Percentage of conditional grants spent in line with the approved grant framework	None	100% of municipality's grants received actually spent on capital projects: Grant expenditure on capital projects (IMG, INEP, FPMG, IDPWA, Library Services, Cleanest Municipality)	99 % of municipality's grants received actually spent on capital projects: Grant expenditure on capital projects (IMG, INEP, FPMG, IDPWA, Library Services, Cleanest Municipality)	100%	None	10%	90%	75%	None	100%	None	CMM	R218 055 000.00	R 219 109 970.00	Quarter 1-4 Capital Budget Report	None	The increase in the grant budget resulted from the approval and receipt of a grant rollover by the National Treasury, which was not included in the original budget and has now been incorporated through the adjustment budget process.	
NATIONAL KPA 6: CROSS CUTTING INTERVENTIONS AND SPATIAL DEVELOPMENT PROVINCIAL GROWTH AND DEVELOPMENT STRATEGY (PGDS) 1: ENVIRONMENTAL SUSTAINABILITY PROVINCIAL GROWTH & DEVELOPMENT STRATEGY GOAL 7: SPATIAL EQUITY GENERAL KPI: the number of jobs created through municipality's local economic development initiatives including capital projects																									
BACK 2 BASICS PILLAR 2: DELIVERING BASIC SERVICES DEVELOPMENT AND TOWN PLANNING SERVICES- 2025/2026 TOP-LAYER REVISED SDBP																									
EDP / SDBP NO.	GENERAL KPI	WARD	STRATEGIC OBJECTIVES	REVISED STRATEGIC OBJECTIVE	PROJECT	REVISED PROJECT	KEY PERFORMANCE INDICATOR	REVISED KEY PERFORMANCE INDICATOR	BASELINE	REVISED BASELINE	ANNUAL TARGET	REVISED ANNUAL TARGET	QUARTER 1 TARGET	QUARTER 2 TARGET	QUARTER 3 TARGET	REVISED QUARTER 3 TARGET	QUARTER 4 TARGET	REVISED QUARTER 4 TARGET	RESPONSIBLE DEPARTMENT	ANNUAL BUDGET	REVISED ANNUAL BUDGET	PORTFOLIO OF EVIDENCE	REVISED PORTFOLIO OF EVIDENCE		
													BUDGET PROJECTIONS	BUDGET PROJECTIONS	BUDGET PROJECTIONS		BUDGET PROJECTIONS								
OTPS 01	NA		To improve and optimise land usage by 30 June 2026	None	Review of Spatial Development Framework	None	Number of Spatial Development Frameworks reviewed	Number of Spatial Development Frameworks reviewed and approved by Council	1 Final Spatial Development Framework Reviewed	None	1 Spatial Development Framework approved by Council	None	1 Inception report	1 Status Quo Report	1 Draft SDF noted by Council	None	1 final SDF approved by Council	None	Development and Town Planning Services	R500 000.00	None	Quarter 1: (1) Inception Report Quarter 2: (1) Status Quo Report Quarter 3: (1) Draft SDF Quarter 4: (1) Final SDF (2) Council resolution for Adoption of Final SDF	None	KPIs and targets were adjusted to correct grammatical errors, improve clarity, and ensure full compliance with the SMART principles, without changing the scope or intent of the approved projects.	
OTPS 02	Ward 10	NA	To improve and optimise land usage by 30 June 2026	None	Review of the Bulwer Precinct plan	None	Date by which the public participation process on the review of the Bulwer Precinct Plan will be conducted	Number of Inception Reports developed	New Project	None	Plan public participation process conducted by 30/06/2026	1 Inception Report developed	Appointment of the service provider for the Review of the Bulwer Precinct Plan	Inception report developed by the appointed service provider	1 Status Quo report developed by the appointed service provider	NA	1 Final SDF	Public Participation conducted on the review of the Bulwer Precinct Plan	Appointment of the service provider for the review of the Bulwer Precinct Plan and the development of 1 Inception Report by the appointed service provider	Development and Town Planning Services	R300 000.00	R189 000.00	Quarter 1: Appointment letter/Order for the appointment of the service provider Quarter 2: Inception report Quarter 3: Status Quo report Quarter 4: Public participation report	Quarter 3: N/A A) Appointment letter/Order for the appointment of the service provider B) Inception report	The target was adjusted downwards due to delays in the procurement process, including the readvertisement of the bid to source a suitable service provider.
OTPS 03	NA		To improve and optimise land usage by 30 June 2026	None	Land Development Management	None	Percentage of Land Development Applications processed within 60 days from the closing date of comments or confirmation that the application is complete in line with SPLUMA	None	100% of Land Development Applications processed within 60 days from closing date of comments or confirmation that the application is complete in line with SPLUMA	None	100 % of Land Development applications processed within 60 days from receipt of comments or confirmation that the application is complete and in line with SPLUMA	None	100 % of Land Development applications processed within 60 days from closing date of comments or confirmation that the application is complete	100 % of land development applications processed within 60 days from closing date of comments or confirmation that the application is complete	100 % of land development applications processed within 60 days from closing date of comments or confirmation that the application is complete	None	100% of land development applications processed within 60 days from closing date of comments or confirmation that the application is complete	None	Development and Town Planning Services	Open	None	Quarter 1-4: Signed Land Development Applications Register	None	None	
OTPS 04	NA		To improve and optimise land usage by 30 June 2026	None	Approval of Building Plans	None	Turn around time and percentage of building plans processed in line with NBE	None	100 % of Building plans approved within 30/60 days from the date of receipt in 2023/24 financial year	None	100% of building plans approved within 30/60 days from the date of receipt	None	100% of building plans processed within 30/60 days from the date of receipt	100% of building plans processed within 30/60 days from the date of receipt	100% of building plans processed within 30/60 days from the date of receipt	None	100% of building plans processed within 30/60 days from the date of receipt	None	Development and Town Planning Services	Open	None	Quarter 1-4: Building Plans Register with actual date for receipt and approval	None	None	
OTPS 05	Ward 3	NA	To improve and optimise land usage by 30 June 2026	None	Review of the Land Use Scheme	None	Number of Land Use Schemes adopted by Council	Number of Inception and Status Quo reports developed	New Project	None	1 Reviewed Land Use Scheme adopted by Council	1 Inception and Status Quo Report developed	Appointment of the service provider for the Review of the Land Use Scheme	Inception report and status quo developed by the appointed service provider	1 Draft reviewed land use scheme by the appointed service provider	Appointment of the service provider for the Review of the Land Use Scheme	Submission of the reviewed Land Use Scheme to Council for adoption	1 Inception and Status Quo Report developed by the appointed service provider	Development and Town Planning Services	R300 000	None	Quarter 1: Appointment letter/Order for the appointment of the service provider Quarter 2: (1) Inception report (2) Status Quo report Quarter 3: (1) Draft reviewed land use scheme (2) Public Participation report Quarter 4: (1) Final reviewed land use scheme (2) Council resolution on the adoption of the reviewed land use scheme	Quarter 3: Appointment letter/Order for the appointment of the service provider Quarter 4: (1) Inception report (2) Status Quo report	The target was adjusted downwards due to delays in the procurement process, including the readvertisement of the bid to source a suitable service provider.	

DTPS 06	Ward 10	The number of jobs created through Municipalities, Local Economic Development initiatives including Capital Project	To conduct an impact assessment on the supported SMEs and co-operatives by 30 June 2026.	None	Profile and assess the supported SMEs and co-operatives	None	Number of supported SMEs and Co-operatives profiled and assessed.	None	New Project	None	16	None	4		4		4	None	4	None	Development and Town Planning Services	R50 000	None	Quarter 1 - 4 : a)Signed Assessment Report b)Attendance Register	None	None.
DTPS 07	Al	The number of jobs created through Municipality's, Local Economic Development initiatives including Capital Projects	To promote and support Local Economic Development through capacity building, forming of partnerships, co-operatives support with Materials and Equipments by 30 June 2026	None	Training and Skills Empowerment of Emerging Enterprises in the Business Management and Tourism	None	Number of training programmes conducted for Emerging Enterprises	None	None	None	5	4	None	Submission of Requisitions to SCM	1		2	None	2	None	Development and Town Planning Services	R65 000	None	Quarter 1: Proof of Submission to SCM Quarter 2-4: (1) Attendance Register, Classroom Report & Photos (2) Signed	None	The implementation of the technical skills training programmes is dependent on the conclusion of a Memorandum of Understanding (MoU) with Umgungodvoti TVET College. Due to time constraints and the MoU not having been finalised at the time of review, the number of training programmes was revised downward to reflect only those programmes that are realistically feasible for implementation before 30 June 2026.
DTPS 08	Al	The number of jobs created through Municipalities, Local Economic Development initiatives including Capital Project	To promote and support Local Economic Development through capacity building, forming of partnerships, co-operatives support with Materials and Equipments by 30 June 2026	None	Material and Equipment Support to Emerging Enterprises: Coops, Crafters, & SMEs.	None	Number of SMEs and Coops supported with material and equipment	None	15 SMEs and Cooperatives	None	15	None	None	Submit the evaluated list of SMEs and Cooperatives Report to DTPS Committee for rating.	15 Requisitions submitted	Procurement processes	None	15 Handovers	None	Development and Town Planning Services	R1 151 555	None	Quarter 1 Portfolio Committee Resolution for Noting Quarter 2: Proof of an email request submitted to SCM Quarter 3 Order Quarter 4: Delivery Note and beneficiaries register & Close Out Report	None	None	
DTPS 12	Al	Facilitation and coordination of market exposure of local businesses through attendance of various trade exhibitions	To attend trade exhibitions and provide market access to our local businesses by 30 June 2026	None	Trade and exhibition shows	None	Number of local businesses with access to trade exhibition shows	Number of local businesses supported with access to trade exhibition shows	10 exhibitors sent to the trade exhibition shows	None	20	15	5		5		5	N/A	5	None	DTPS-	Open	None	Quarter 1- Quarter 4 Exhibitors Attendance register/ Close out Report	None	The target was revised from 20 to 15 local businesses supported due to the rescheduling of the Spaza Fair event from March 2026 to April 2026. As a result, no trade exhibition event will take place during Quarter 3, limiting the number of local businesses that can be supported within the original reporting period. The revised target reflects a realistic assessment of support opportunities available before the end of the quarter.

DR NKOSAZANA DLAMINI ZUMA LOCAL MUNICIPALITY



2025/2026 TECHNICAL INDICATOR DESCRIPTIONS FOR NATIONAL KPA 2: BASIC SERVICE DELIVERY

DR Nkosazana Dlamini Zuma Municipality 2025/2026 Technical Indicator Descriptions															
SDBIP/IDP REF	Municipal Function	IDP Alignment	Performance Indicator	Definition (What are we measuring?)	Purpose/Importance (Why do we measure this?)	Process	Source/ Collection of Data	Portfolio of Evidence	Method of Calculation (formula)	Type of KPI	Calculation Type	Reporting Cycle	New/old Indicator	Desired Performance	Indicator Responsibility
NATIONAL KPA 2 : BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT															
PWBS: 1	Installation of Storm-water pipes. 1)Chibini Access Road 2)Ridge Access Road 3)Njengembali Access Road 4)Montangana Access Road 50m	To improve storm water control in roads infrastructure by 30 June 2026	Number of meters of storm-water pipes installed	The indicator measures the total length, measured in meters, of storm-water pipes installed as part of municipal road infrastructure projects within the financial year. Definition: The total length, measured in meters, of storm-water pipes physically laid, joined, aligned, and secured in their designated trench position, including bedding and backfilling, and verified through approved completion documentation, as part of municipal road infrastructure projects within the financial year. For purposes of this indicator, "installed" means: Storm-water pipes have been placed in the ground in accordance with engineering designs and specifications on the following access roads; Pipes are properly jointed and aligned to allow functional conveyance of storm water; Bedding and backfilling have been completed to ensure structural stability; Head walls on either ends of the stormwater pipes have been	Storm-water management is critical to protecting road infrastructure, preventing flooding, and ensuring safe and uninterrupted access for communities. The installation of storm-water pipes assists in managing surface runoff, reduces erosion, and prolongs the lifespan of road infrastructure. The SDBIP is approved by the Mayor. PWBS prepares technical specifications and bid documents. Service providers are appointed through SCM processes for supply and installation. Construction phases include site establishment, trench excavation, pipe laying, backfilling, and construction of inlets and outlets. A Municipal Technician monitors implementation, compliance with specifications, safety, and progress.	Community needs are identified through IDP outreach programmes led by the Mayor, Councillors, and municipal officials. Priority roads requiring storm-water infrastructure are identified through requests from the Ward Councillors, public and annual asset assessment done internally . The SDBIP is approved by the Mayor. PWBS prepares technical specifications and bid documents. Service providers are appointed through SCM processes for supply and installation. Construction phases include site establishment, trench excavation, pipe laying, backfilling, and construction of inlets and outlets. A Municipal Technician monitors implementation, compliance with specifications, safety, and progress.	Signed progress reports and practical completion certificates	Signed progress reports and practical completion certificates	Sum of meters of storm-water pipes installed during the reporting period. Measurements are done using a measuring wheel.	Output	Non-cumulative	Quarterly	Old	Installation of storm-water pipes and construction of headwalls in line with approved project scope and timelines	PWBS
PWBS-2	Construction of Asphalt/Concrete roads 0.398km	To improve access to roads infrastructure by 30 June 2026	Number of kilometers of roads surfaced with asphalt or concrete	The indicator measures the total length, measured in kilometers of Bulwer Asphalt Road Surfacing Phase 8, Ntokozeni Road Section 3 (0.350km) and Bulwer Town Upgrade Phase 2 (Informal Trading Infrastructure Development Access Road:0.048km) that have been surfaced with concrete during the 2025/26 financial year. Definition: The total length, measured in kilometers, of municipal roads that have been physically constructed and surfaced with asphalt or concrete, in accordance with approved engineering designs and specifications, and verified through approved completion documentation, during the financial year. Bulwer Asphalt Road Phase 8 - Ntokozeni Road Section 3 Rip and recompact an existing 5m wide x 0.35km long gravel material. Construction of 150mm thick x 5m wide x 0.35m long 30MPA, Ref245 reinforced concrete wearing course. Construction of 1m wide x 150mm thick x 0.35m long 3MPA, Ref 245 reinforced concrete V-Drains. Installation of 80m² Gabions Bulwer Asphalt Road Surfacing Phase 8, Ntokozeni Road Section 3 and Bulwer Town Upgrade Phase 2 (Informal Trading Infrastructure Development Access Road	Surfacing of roads improves accessibility, road safety, and economic activity by reducing travel time, vehicle operating costs, and road maintenance requirements, particularly in rural and peri-urban areas. Roads are identified through IDP consultation and prioritised via the Budget Steering Committee. Approved projects are included in the annual SDBIP and approved by the Mayor. Consultants are appointed through SCM processes to design and prepare bid documentation. Contractors are appointed through SCM for construction. Construction phases include site establishment, earthworks, layer works (roadbed, sub-base, base, surfacing), and site handover. A designated Project Manager monitors progress, quality, and safety. Quarterly progress and completion reports are submitted to oversight structures.	Projects are identified through IDP consultation and prioritised via the Budget Steering Committee. Approved projects are included in the annual SDBIP and approved by the Mayor. Consultants are appointed through SCM processes to design and prepare bid documentation. Contractors are appointed through SCM for construction. Construction phases include site establishment, earthworks, layer works (roadbed, sub-base, base, surfacing), and site handover. A designated Project Manager monitors progress, quality, and safety. Quarterly progress and completion reports are submitted to oversight structures.	Project Manager/PWBS department	(a) Bulwer Town Upgrade Phase 2 (Informal Trading Infrastructure Development Access Road - Signed progress reports (b) Bulwer Asphalt Road Phase 8, Ntokozeni Road Section 3 - practical completion certificates	Sum of kilometers of roads surfaced with concrete. Measurements are done using a measuring wheel.	Output	Non-cumulative	Quarterly	Old	Surfacing of roads in accordance with approved designs and annual targets	PWBS
PWBS :3	Maintenance of Gravel Roads:18.057km 1)Ezakhisweni phase Access Road: 0.6km 2)Seaford Access Road: 0.72km 3)Thonsini Access Road: 2km 4)Pawana Access Road: 1.32km 5)Sphithi Access Road:1.135km 6)Sdangeni Access Road Phase 1: 1.6km 7)Inoa Access Road:1.1km 8)Kokopoto Access Road:2.31km 9)Mahawana Access Road: 1.375km 10)Makawusana Access Road: 0.4km	To improve access to roads infrastructure by 30 June 2026	Number of kilometers of gravel roads maintained	The indicator measures the total length, measured in kilometers, of gravel roads that have undergone maintenance activities during the reporting period. Definition: The total length, measured in kilometers, of municipal gravel roads that have undergone planned maintenance interventions and have been restored to an acceptable serviceable condition, in accordance with approved maintenance standards and schedules, and verified through approved completion documentation, during the reporting period. For purposes of this indicator, "maintained" means: Execution of at least one approved gravel road maintenance activity, such as grading or blading, re-graveling using locally imported gravel material, compaction, or drainage improvement. Maintenance works carried out on the full width and defined length of the gravel road section; Maintenance is to be carried out on the following access roads: -Ezakhisweni Phase 1 Access Road in Ward 10- 0.6km -Seaford Access Road in Ward 13- 0.72km by 30 September 2025, -Thonsini Access Road in Ward 4- 2km -Pawana Access Road in Ward 6- 1.32km -Sphithi Access Road in Ward 10- 1.135km -Zekeleni Access Road in Ward 10- 0.804km by 31 December 2025,	Regular maintenance of gravel roads, including grading and re-graveling, is essential to ensure safe access, reduce vehicle damage, and maintain connectivity for rural communities. Gravel road maintenance needs are identified through IDP engagements and ward prioritisation. Approved kilometres per ward are incorporated into the SDBIP. Maintenance is undertaken using municipal plant and/or SCM-appointed plant hire contractors. Maintenance activities include blading, re-gravelling, rip and recompaction, and drainage clearing. EPWP participants support cleaning of verges and drains. A Project Manager conducts technical assessments and monitors work progress. Quarterly reports are submitted to the PWBS Committee.	Gravel road maintenance needs are identified through IDP engagements and ward prioritisation. Approved kilometres per ward are incorporated into the SDBIP. Maintenance is undertaken using municipal plant and/or SCM-appointed plant hire contractors. Maintenance activities include blading, re-gravelling, rip and recompaction, and drainage clearing. EPWP participants support cleaning of verges and drains. A Project Manager conducts technical assessments and monitors work progress. Quarterly reports are submitted to the PWBS Committee.	Project Manager/PWBS department	Detailed progress reports, job cards, and practical completion certificates	Sum of kilometers of gravel roads maintained. Measurements are done using a measuring wheel.	Output	Cumulative	Quarterly	OLD	Maintenance of gravel roads in line with the approved maintenance plan	PWBS
PWBS: 4	Construction of Community halls 1) Phosane Community hall 2) Glenmaize Community Hall	To improve access to buildings and recreational facilities by 30 June 2026	Number of community halls constructed	KPI: Number of community halls constructed by 30 June 2026 The two new community halls constructed and practically completed within the financial year (Phosane Community Hall & Glenmaize Community Hall). Definition: The number of new municipal community hall buildings that have been fully constructed and have reached practical completion, in accordance with approved building plans and specifications, and verified through approved completion documentation, within the financial year. For purposes of this indicator, "constructed" means: (Phosane Community Hall) Site establishment, Site clearance and preparation Construction of a new standalone community hall 405,91m², consist of male changeroom, female changeroom, stage, storeroom, seating area and veranda.	Community halls serve as multipurpose facilities that support social cohesion, public participation, and community development activities. Community hall needs are identified through IDP consultation and approved by the Budget Steering Committee. Projects are included in the SDBIP and approved by the Mayor. Consultants are appointed to prepare designs and bid documents. Contractors are appointed through SCM for construction. Construction phases include foundations, walling, roofing, finishing, and services installation. The Project Manager monitors progress and compliance.	Community hall needs are identified through IDP consultation and approved by the Budget Steering Committee. Projects are included in the SDBIP and approved by the Mayor. Consultants are appointed to prepare designs and bid documents. Contractors are appointed through SCM for construction. Construction phases include foundations, walling, roofing, finishing, and services installation. The Project Manager monitors progress and compliance.	Project Manager/PWBS department	Appointment letters and practical completion certificates	Count of community halls constructed and certified as complete.	Output	Non-cumulative	Quarterly	OLD	Completion of community halls in accordance with approved project plans	PWBS

PWBS: 5	Construction of 3 Combo Courts in Creighton Regional Sportsfield, ward 14	To improve access to buildings and recreational facilities by 30 June 2026	Number of combo courts constructed	3 combo courts constructed in Creighton Regional Sport Center Phase 3 and completed during the financial year. Definition: Construction of a combo court refers to the development of a multi-purpose outdoor sports facility on a prepared site, designed to accommodate more than one sporting code i.e. volleyball, netball, basketball and tennis and includes the following minimum deliverables: Site clearance to be completed by 27 February 2026 earthworks and leveling to be completed by 13 March 2026 Construction of a 37m x 21m x 100mm thick reinforced asphalt layer to be completed by 30 April 2026 Installation of a synthetic surface finishing to be completed by 19 June 2026 Line markings for the combo courts to be completed by 26 June 2026 Installation of netball and basketball goal posts and nets. to be completed by 30 June 2026 Installation 240m(80m per Combo Court) x 2.5mm core, 55mm Diamond coated wire of perimeter fencing and pedestrian gates to be completed by 12 June A combo court is regarded as completed once all works have been executed	Sports fields promote healthy lifestyles, youth development, and social interaction within communities.	Sports facility needs are identified through IDP processes and ward prioritisation. Projects are approved and included in the annual SDBIP. Consultants and contractors are appointed through SCM. Construction proceeds according to approved phases for the specific project scope. A Project Manager oversees implementation, safety, and quality. Progress is reported quarterly until practical completion.	Project Manager/PWBS department	Appointment letters, progress reports and	Count of sports fields constructed and certified complete.	Output	Non-cumulative	Quarterly	New	Construction of combo courts in line with approved specifications	PWBS
PWBS: 6	Supply and installation of Spectator Fence: 600m: Creighton Regional Sportsfield: Ward 14	To improve access to buildings and recreational facilities by 30 June 2026	Number of meters of spectator fence supplied and installed	600 meters of spectator fence supplied and installed refers to the total linear meters of spectator fencing that is procured, delivered, and physically installed at the Creighton Regional Sport Center, in accordance with approved designs, specifications, and contract conditions. The KPI includes the following minimum activities: Supply of 600m x 1.5m high Clearvu fencing or similar approved by 30 April 2026 Setting out and preparation of fence alignment to be completed by 8 May 2026 Installation of fence in panels of 3.305m x 1.5m to be completed by 5 June 2026 Fixing and tensioning of fencing materials to be completed by 12 June 2026 Installation of 1.5m wide x 1.5m high Single Leaf Swing Gate to be completed by 19 June 2026 Finishing works to ensure safety, stability, and durability to be completed by 30 June 2026 Measurement is based on the actual linear meters installed, verified through Only fencing that is fully installed, structurally secure, and fit for spectator use within the reporting period is counted. Partial installation, stored materials, or	Fencing promotes safety within community facilities.	Sports facility needs are identified through IDP processes and ward prioritisation. Projects are approved and included in the annual SDBIP that is approved by Council. Consultants and contractors are appointed through SCM processes. Construction proceeds according to approved phases for the specific project scope. A Project Manager oversees implementation, safety, and quality. Progress is reported quarterly until practical completion.	Project Manager/PWBS department	Appointment letter and progress reports	Verification of supplied fencing and Measurement of the fencing installed	Output	Non-cumulative	Quarterly	New	Supply and installation of fencing at Creighton Regional Sportsfield	PWBS
PWBS: 7	Construction of 1 Guard-house for Creighton Regional Sports Centre	To improve access to buildings and recreational facilities by 30 June 2026	Number of guardhouses constructed	1 guardhouse constructed refers to a new 17,28 m² guardhouse that is physically constructed and completed at Creighton Regional Sport Centre during the reporting period, in accordance with approved designs, specifications, and applicable building standards. The construction of a guardhouse includes, as a minimum: Site clearance and preparation to be completed by 6 March 2026 Construction of foundations for the guard house which consist of cage reinforced strip footings using 30mPa concrete. Foundations width will be 700mm wide x 250mm thick to be completed by 13 March 2026 Construction of 125mm thick ref 193 mesh reinforced concrete floor slab to be completed by 27 March 2026 Construction of FBX Clay Face brick laid in stretcher bond to be completed by 10 April 2026 Roof covering to be 0.5mm thick aluminum-zinc coated steel ribbed IFR roof sheeting fixed to top-hat galvanized steel purlins to be completed by 17 April 2026. Installation of meranti doors with 1.2mm mild steel double rebate pressed metal frames to be completed by 24 April 2026 Installation of aluminum windows with 4mm thick glass to be completed by 24	Guard house promotes safety within community facilities.	Sports facility needs are identified through IDP processes and ward prioritisation. Projects are approved and included in the annual SDBIP that is approved by Council. Consultants and contractors are appointed through SCM processes. Construction proceeds according to approved phases for the specific project scope. A Project Manager oversees implementation, safety, and quality. Progress is reported quarterly to relevant Oversight Committee/ Portfolio Committee until practical completion of the project.	Project Manager/PWBS department	Appointment letter, progress reports	Verification of the guard-house constructed	Output	Non-cumulative	Quarterly	New	1 guardhouse constructed at Creighton Regional Sportsfield	PWBS
PWBS: 8	Installation of 8 Jungle Gym units for Creighton Regional Sports Centre	To improve access to buildings and recreational facilities by 30 June 2026	Number of outdoor gym equipment units installed at Creighton Regional Sportfield	Definition: The indicator measures the total number of outdoor gym equipment units physically installed, permanently fixed to the ground surface, and completed in accordance with approved specifications at Creighton Regional Sportfield within the 2025/26 financial year. An equipment unit will be regarded as "installed" only once it has been fully assembled, securely anchored, inspected by the responsible municipal official, and confirmed as ready for public use. Project Stages 8 outdoor playing equipment units Installed refers to the total count of new Outdoor Playing Equipment that are physically installed and completed at Creighton Regional Sport Centre during the reporting period, in accordance with approved designs, specifications, and applicable building standards. Supply and erect 2 Swings at 1.8m high with ladders and 2 slides 2 see-saw gym and 2 jungle gyms to be completed by 30 June 2026.	Installation of outdoor gym equipment units promotes the following: Promoting healthy lifestyles Supporting youth and community fitness programmes Providing inclusive, free access to exercise facilities Reducing social challenges through constructive recreational spaces	Sports facility needs are identified through IDP processes and ward prioritisation. Projects are approved and included in the annual SDBIP that is approved by Council. Consultants and contractors are appointed through SCM processes. Construction proceeds according to approved phases for the specific project scope. A Project Manager oversees implementation, safety, and quality. Progress is reported quarterly to relevant Oversight Committee/ Portfolio Committee until practical completion of the project.	Project Manager/PWBS department	Appointment letter, progress reports	Verification of outdoor gym equipment units physically installed	Output	Non-cumulative	Quarterly	New	8 outdoor gym equipment units physically installed at Creighton Regional Sportsfield	PWBS

PWBS: 9	Installation of 3 Access control Gates for Creighton Regional Sports Centre	To improve access to buildings and recreational facilities by 30 June 2026	Number of access control gates installed at Creighton Regional Sportsfield by 30 June 2026	Definition The indicator measures the total number of access control gates physically erected, permanently secured, and certified as complete and operational at Creighton Regional Sportsfield within the 2025/26 financial year. A gate will be regarded as "installed" only once it has been fixed to its permanent structure, properly aligned, fitted with required locking or control mechanisms, and supported by a signed practical completion certificate. Project Stages 3 Access Gates installed refers to the total count of new Access Gates that are physically constructed and completed at Creighton Regional Sport Centre during the reporting period, in accordance with approved designs, specifications, and applicable building standards. The construction of Access Gates includes, as a minimum: Supply and installation of Full Height (1.8m) Industrial Titan 3 Double Tenstile	Access control gates are important for provision of the following: Protection of municipal infrastructure investment Prevention of vandalism and unauthorised access Reduction of theft and maintenance costs Improved asset lifespan	Sports facility needs are identified through IDP processes and ward prioritisation. Projects are approved and included in the annual SDBIP that is approved by Council. Consultants and contractors are appointed through SCM processes. Construction proceeds according to approved phases for the specific project scope. A Project Manager oversees implementation, safety, and quality. Progress is reported quarterly to relevant Oversight Committee/ Portfolio Committee until practical	Project Manager/PWBS department	Appointment letter, progress reports	Verification of the access control gates installed by simple count	Output	Non-cumulative	Quarterly	New	Access control gates installed at Creighton Regional Sportsfield	PWBS
PWBS: 10	Construction of Crèches 1) Ekupholeni Crèche	To improve access to buildings and recreational facilities by 30 June 2026	Number of crèches constructed	The number of crèches constructed and practically completed within the financial year 2025/26 : Site establishment Surveying Setting out Bulk Earthworks Foundations for the Crèche & Ablutions Construction of crèche Parking Area Bore Hole equipment, Water storage tank & Tank stand & Plumbing system Clear Vu Fencing and gate The facility is structurally complete, safe, and usable for its intended public purpose; and Works have reached practical completion, as confirmed through a practical completion certificate, engineer's/architect's certificate, or approved handover documentation.	Early Childhood Development facilities contribute to improved educational outcomes and community wellbeing	Crèche construction needs are identified through IDP consultation and ward prioritisation. Approved projects are incorporated into the SDBIP. Consultants and contractors are appointed through SCM. Construction phases include site establishment, fencing, structural works, roofing, plastering, and finishing. A Project Manager monitors progress and compliance. Projects are certified upon practical completion.	Project Manager/PWBS department	Appointment letters and practical completion certificates	Count of crèches constructed and certified complete.	Output	Non-cumulative	Quarterly	OLD	Completion of ECD facilities as per approved plans	PWBS
PWBS: 11	Construction of 2 pedestrian's bridges foundations : 1) Ndlangisa Pedestrian Bridge 2) Gobhobho Pedestrian Bridge	To improve access to roads infrastructure by 30 June 2026	Number of pedestrian bridge foundations fully constructed and certified by a professional engineer	The two pedestrian bridges foundations fully constructed and certified by an Professional Engineer within the financial year (Gobhobho pedestrian bridge and Ndlangisa pedestrian bridge). Definition: Number of pedestrian bridge foundations fully constructed and certified refers to the total count of pedestrian bridge foundation structures that are completely constructed and certified by a professional engineer at approved municipal project sites within the reporting period, in accordance with approved designs, specifications, and applicable engineering standards. Construction of a pedestrian bridge foundation includes, as a minimum: (Gobhobho Pedestrian Bridge) Site establishment, Site clearance and preparation Site clearance, setting out and excavation to approved design levels Installation of formwork and steel reinforcement Placement and curing of concrete to 30Mpa strength. Construction of 2 x 2.4m x 2.6m x 450mm thick and 2 x 2.4m x 3m x 450mm thick reinforced 30MPA concrete support bases. Backfilling and compaction (where applicable)	Pedestrian bridges provide safe crossing points over rivers and hazardous areas, particularly for learners and vulnerable groups.	Pedestrian bridge needs are identified through IDP processes, focusing on access to schools and community facilities. Projects are prioritised and approved through the SDBIP. Consultants are appointed for design and feasibility studies. Contractors are appointed through SCM for construction. Construction phases include preliminary design, detailed design, and construction. A Project Manager monitors implementation and reports quarterly.	Project Manager/PWBS department	Appointment letters and practical completion certificates	Count of pedestrian bridges constructed and certified complete.	Output	Non-cumulative	Quarterly	OLD	Construction of foundations for two pedestrian bridges	PWBS
PWBS: 12	Maintenance of Community Assets 1. Seaford Community Hall 2. Bulwer Hall & Library 3. Okhetheni Community Hall 4. Khethokuhle Community Hall 5. Buyani Madala Sportfield 6. Bethlehem Sportfield 7. Himeville Depo / Mathungulwini	To improve access to buildings and recreational facilities by 30 June 2026	Number of community assets maintained	The number of identified community assets that have undergone maintenance activities during the financial year. Definition: The number of identified municipal community assets that have undergone planned maintenance interventions and have been restored to a safe and functional condition, in accordance with approved maintenance standards and schedules, and verified through approved completion documentation, during the financial year. For purposes of this indicator, "maintained" means: Maintenance of structures For Bulwer Community Hall and Library: Painting internal and External walls Installation of carpets tiles at facility room Installation of ceiling board Installation of Gutters and Fascia boards facing of aluminium doors installation of bugler guards installation of blinds installation of sun blocking stickers Painting of Timber	Regular maintenance of community assets ensures functionality, safety, and value for money.	Maintenance needs are identified through IDP consultation and ward prioritisation. Approved assets are included in the annual SDBIP. Where procurement challenges arise, projects are re-advertised in line with SCM regulations. Contractors are appointed through SCM for maintenance and renovation. A Project Manager oversees implementation and quality control. Practical completion is certified per asset and reported quarterly.	Project Manager/PWBS department	Appointment letters and practical completion certificates	Count of community assets maintained.	Output	Non-cumulative	Quarterly	OLD	Maintenance of community assets as per maintenance schedule	PWBS
PWBS:13	Maintenance of Municipal Buildings 1.Lot 68 in Creighton and 2.Himeville Office	To improve access to buildings and recreational facilities by 30 June 2026	Number of municipal buildings maintained	This indicator measures the total number of municipal-owned buildings where planned maintenance activities were completed in accordance with the approved municipal maintenance plan within the reporting financial year. Maintenance includes routine, preventative, or corrective works such as painting, roofing, plumbing, electrical repairs, and structural repairs to ensure buildings remain functional and safe. Lot 68: Painting internal walls plumbing facing the roof installation of ceiling board Paving Installation of fascia board, badge board and gutters Partitioning the outside building Himeville Office: Installation of Ceiling Board	Maintaining municipal buildings ensures continuity of service delivery and occupational safety.	Condition assessments are conducted by relevant officials. Maintenance priorities are approved by management and the Budget Steering Committee. Projects are included in the SDBIP and approved by the Mayor. Contractors are appointed through SCM for maintenance works. Maintenance is undertaken according to approved specifications. A Project Manager monitors progress and certifies completion.	Project Manager/PWBS department	Appointment letters and practical completion certificates	Count of municipal buildings maintained.	Output	Non-cumulative	Quarterly	OLD	Maintenance of municipal buildings in line with asset management plans	PWBS

PWBS: 14	Construction of Bus shelters 8	To improve access to buildings and recreational facilities by 30 June 2026	Number of Bus Shelters constructed	The number of bus shelters constructed and practically completed within the financial year. Definition: The number of new municipal bus shelters that have been fully constructed and have reached practical completion, in accordance with approved designs and specifications, and verified through approved completion documentation, within the financial year. For purposes of this indicator, "constructed" means: Construction and installation of a new, fixed bus shelter structure at an approved public transport stop, including foundations, shelter frame, roof, seating (where applicable), and safety features; Works completed in line with approved structural, safety, and accessibility standards; The bus shelter is safe, functional, and usable by commuters; and The works have reached practical completion, as confirmed through a practical completion certificate, engineer's or project manager's sign-off, or approved handover documentation.	Bus shelters enhance commuter safety and comfort	Bus shelter needs are identified through IDP and ward consultations. Projects are approved and included in the SDBIP. Contractors are appointed through SCM. Construction phases include site establishment, earthworks, foundations, and installation of structures. A Municipal Technician monitors progress, safety, and quality. Completion is certified and reported quarterly.	Project Manager/PWBS department	Appointment letters and practical completion certificates	Count of bus shelters constructed.	Output	Non-cumulative	Quarterly	OLD	Construction of bus shelters in line with approved designs	PWBS
PWBS:15	Household Electrification	To improve access to electricity by 30 June 2026	Number of service providers appointed through a compliant SCM process to provide electrical engineering services by 30 June 2026	Definition: The total number of qualified electrical engineering service providers formally appointed through an approved and compliant Supply Chain Management (SCM) process within the 2025/26 financial year to render electrical engineering services to the municipality. A service provider will be regarded as "appointed" only once a formal appointment letter and/or contract has been signed by both the municipality and the service provider in accordance with applicable SCM regulations.	The appointment of qualified service providers to render electrical engineering services is critical to strengthening the municipality's technical capacity to implement planned infrastructure projects and maintenance programmes. This indicator ensures that competent and compliant service providers are secured through an approved Supply Chain Management process to support effective service delivery, regulatory compliance, and the timely execution of electrical engineering projects aligned to the approved budget and SDBIP targets.	Process The appointment of service providers to render electrical engineering services shall follow a competitive and compliant Supply Chain Management (SCM) process in accordance with the MFMA, Municipal SCM Regulations, and the municipality's approved SCM Policy. Needs Identification The PWBS department identifies the need for electrical engineering services. The requirement is aligned to the approved Budget and Procurement Plan. 2. Development of Specifications Detailed technical specifications or Terms of Reference (ToR) are developed. Specifications are approved by the Bid Specification Committee (BSC). 3. Advertisement of Bid	Approved Procurement Plan Bid Specification Committee minutes Bid advertisement proof Bid Evaluation Committee minutes Bid Adjudication Committee resolution Signed appointment letter Signed contract/SLA SCM compliance checklist	Simple count	output	Simple count	Quarterly	New	Fairness Transparency Competitiveness Cost-effectiveness	PWBS	
PWBS: 16	Installation and connection of 4 Flood Lights: Kilmun Horse Racing Track 1)	To improve access to electricity by 30 June 2026	Number of flood lights fully installed, connected, and operational	Definition: Number of flood lights fully installed, connected, and operational at approved municipal facilities by 30 June 2026 Number of flood lights fully installed, connected, and operational at approved municipal facilities by 30 June 2026 refers to the total count of new flood light units that are physically installed, electrically connected, tested, and functioning at Council-approved municipal facilities within the reporting period ending 30 June 2026, in accordance with approved designs, specifications, and applicable electrical and safety standards. The KPI includes the following minimum activities: Installation of 16 x 400W, 5700K colour temperature LED flood light units Installation of 4 x 11m galvanised steel poles structures Electrical connection to the Eskom power grid, including underground cabling and control Panel Testing, commissioning, and verification that each flood light is fully functional Compliance with relevant safety, electrical, and quality standards (COC certificate) A flood light is regarded as fully installed, connected, and operational once: The unit is securely mounted and structurally	Flood lighting in community assets improves safety, quality of life and supports economic activity.	Community Assets that requires flood lighting are prioritised through IDP consultation and ward input. Approved households are included in the SDBIP. Service providers are appointed through SCM processes for design and construction/installation Projects are implemented in line with Eskom network planning reports. A Project Manager oversees implementation and quality assurance. Completion certificates and household listings are submitted quarterly.	Project Manager/PWBS department/ESKOM		Count of floodlights installed	Output	Non-cumulative	Quarterly	OLD	The indicator should meet the approved annual target as reflected in the SDBIP.	PWBS
PWBS:17	Installation of 4 Street Lights in Bulwer Town	To improve access to electricity by 30 June 2026	Number of solar street light units installed and operational in Bulwer Town	Definition: Number of street lights fully installed, connected, and operational on approved municipal streets by 30 June 2026 Number of street lights fully installed, connected, and operational on approved municipal streets by 30 June 2026 refers to the total count of new street light units that are physically installed, electrically connected, tested, and functioning on Council-approved municipal streets within the reporting period ending 30 June 2026, in accordance with approved designs, specifications, and applicable electrical and safety standards. The KPI includes the following minimum activities: Installation of 4 X 300 WATT LED Solar Street Light, 4000K colour temperature of solar street light units Installation of 4 x 9m galvanised steel pole planted on a 1.2m hole Electrical connection to power solar source energy, including cabling and control equipment Testing, commissioning, and confirmation that each street light is fully functional Compliance with relevant electrical, safety, and quality standards (COC certificate) A street light is regarded as fully installed, connected, and operational once:	Street lighting in towns improves safety, quality of life and supports economic activity.	Community Assets that requires street lighting are prioritised through IDP consultation and ward input. Approved households are included in the SDBIP. Service providers are appointed through SCM processes for design and construction/installation Projects are implemented in line with Eskom network planning reports. A Project Manager oversees implementation and quality assurance. Completion certificates and household listings are submitted quarterly.	Project Manager/PWBS department/ESKOM	Bid Specification Committee minutes	Count of streetlights installed	Output	Non-cumulative	Quarterly	OLD	The indicator should meet the approved annual target as reflected in the SDBIP.	PWBS

PWBS-18	Solid Waste Management	To improve access to solid waste management services by 30 June 2026	Percentage of households with access to solid waste removal within 5 municipal towns	This technical indicator measures the number of percentage of households within the municipality that receive at least a basic level of solid waste removal service during the reporting period. This indicator helps to assess the extent of municipal support in providing essential waste management services to households, it serves as a tool for evaluating service delivery and social equity in waste management Indicator Definition The percentage of households within the municipality that receive at least a basic level of solid waste removal service, as defined in the municipality's approved waste management service standards, during the reporting period. For purposes of this indicator, "basic level of solid waste removal" means: Provision of a regular and scheduled municipal refuse removal service (e.g. weekly or as per the following approved service schedule); Service delivered either through kerbside collection, communal collection points, or approved alternative arrangements; and Service that is operational and accessible to the household during the reporting period. Exclusions	To measure the municipality's performance in providing universal access to solid waste removal as part of basic service delivery, in line with Section 41 of the Municipal Systems Act.	Household service coverage is verified using PWBS records and BTO listings. Waste collection is conducted according to approved municipal schedules. Service delivery data is consolidated and verified quarterly. Reports are submitted through oversight processes.	Data is collected from approved municipal administrative records, project reports, registers, and financial systems compiled by the responsible department.	List of households with access to waste removal	The percentage is calculated using the following formula as per Circular No. 88: Planning and Reporting Template for 2025/26: Total Number of households with access to solid waste removal as per the municipal land scheme divided by total number of households with access to solid waste removal within five municipal towns as per municipal valuation roll x 100= 100% i.e. 1667/1667x100=100% TNHHMLS/TNHHVR X100= 100%	Outcome Indicator	Percentage	Quarterly	OLD	The indicator should meet the approved annual target as reflected in the SDBIP.	PWBS/FINANCE
PWBS-19	Solid Waste Management	To improve access to solid waste management services by 30 June 2026	Percentage of households with access to free solid waste removal within 5 municipal towns	he percentage of registered indigent households receiving free solid waste removal services during the reporting period. The percentage of registered indigent households within the municipality that receive free solid waste removal services, in accordance with the municipality's approved Indigent Policy and Free Basic Services Framework, during the reporting period. For purposes of this indicator, "free solid waste removal" means: Provision of a regular and scheduled solid waste removal service at no cost to the household; Service rendered to households officially registered on the municipality's approved indigent register; and Service provided in line with the municipality's approved waste removal service standards. Exclusions	To assess the municipality's compliance with Free Basic Services policy and indigent support programmes.	Household data is obtained from indigent registers and municipal records. Solid waste services are delivered by municipal teams according to approved schedules. PWBS works with the Debtors Unit to verify household listings. Service coverage is monitored continuously and verified quarterly. Performance is reported through PMS structures.	Indigent register, Application forms	Indigent register	The percentage is calculated using the following formula as per Circular No. 88: Planning and Reporting Template for 2025/26: Number of applications received from indigent households for solid waste removal service within five municipal towns divided by number of indigent households approved for free solid waste removal within five municipal towns x 100= 100% e.g.: NARIH X100 = 100% NIHAP 21/21 X 100= 100%	Outcome Indicator	Percentage	Percentage	OLD	The indicator should meet the approved annual target as reflected in the SDBIP.	PWBS/FINANCE
PWBS-20	Facilitation of housing projects 32	To improve access to housing infrastructure by 30 June 2026	Number of housing projects facilitated through approved planning, coordination, and support processes	KPI Number of housing projects facilitated through approved planning, coordination, and support processes by 30 June 2026 Definition The indicator measures the number of housing projects facilitated by 30 June 2026 Number of housing projects facilitated by 30 June 2026 refers to the total count of housing development projects that are actively supported and coordinated by the municipality through approved planning, administrative, and intergovernmental processes within the reporting period ending 30 June 2026, in line with Council resolutions and applicable housing legislation. Facilitation of a housing project includes, as a minimum: Identification and confirmation of suitable land for housing development Participation in planning processes such as township establishment, layout approvals, or land use applications Coordination with the Provincial Department of Human Settlements, district municipality, or other implementing agents Support with statutory approvals, stakeholder engagements, and project readiness processes	To measure the municipality's facilitation role in expanding access to housing infrastructure in support of integrated human settlements.	Housing needs are identified through the Housing Sector Plan. Business plans are submitted to the Department of Human Settlements for funding. Approved projects are included in the IDP. The Housing Officer monitors progress through stakeholder engagements. Reports are submitted quarterly to the PWBS Committee.	Data is collected from approved municipal administrative records, project reports, registers	1. Human Settlement Reports submitted to PWBS committee and 2. Minutes of the Housing Think Tank Committee 3. Listing of 32 Housing Projects reflecting wards and units per project	Simple count of housing projects facilitated during the reporting period.	Output	Simple count	Quarterly	old	The indicator should meet the approved annual target as reflected in the SDBIP.	PWBS
PWBS-21	Extended Public Works Programme (EPWP) 197	To report job opportunities created through infrastructure development projects and EPWP grant funding by 30 June 2026	Number of Work Opportunities created through EPWP Grant	KPI Title Number of Work Opportunities created through EPWP Grant Definition This indicator measures the total number of short-term paid work opportunities created and funded through the Expanded Public Works Programme (EPWP) Grant during the 2025-26 financial year. A work opportunity is defined as: Paid work created for an individual on a specific project for any duration, funded from the EPWP Grant allocation, and supported by a signed appointment letter, attendance register, and payroll record.	To measure the municipality's contribution to short-term employment creation and skills development through labour-intensive municipal infrastructure projects and EPWP grant-funded initiatives, in support of poverty alleviation and local economic development.	EPWP funding is allocated annually by the National Department of Public Works. Beneficiaries are recruited in line with EPWP selection criteria. Workers are deployed to municipal facilities for general labour. Attendance and participation are monitored. Quarterly EPWP reports are submitted to provincial and national departments.	EPWP project attendance registers; Signed employment contracts or appointment letters; Payroll or stipend payment records; EPWP quarterly and annual reports submitted to the relevant authority.	Listing of all EPWP workers	Simple count of individuals employed under EPWP projects for at least one day of paid work.	Output	Simple count	Quarterly	old	The indicator should meet or exceed the approved annual target as reflected in the SDBIP	PWBS
PWBS- 22	Renewal of Gravel Roads: 1.Nomandvu Access Road: 2.2km 2. Magoso Access Road (Phase 1):1.65km 3. Mogwababeni Access Road:1.3km 4. South-dawn Lane:0.3km Total: 5.45km	To improve access to roads infrastructure by 30 June 2026	Number of kilometers of gravel roads renewed	Definition: The indicator measures the total length (in kilometres) of existing municipal gravel roads that have undergone renewal through reshaping, re-gravelling, compaction, and drainage correction to restore the road to acceptable serviceability standards within the reporting financial year. The total length is measured in kilometres, of gravel roads renewed and practically completed within the municipality during the financial year, in accordance with approved engineering designs and specifications, and verified through approved completion documentation, within the financial year. For purposes of this indicator, "renewed" means: Comprehensive rehabilitation or reconstruction of an existing gravel road, including activities such as reshaping, re-gravelling, compaction, drainage improvements, and correction of road profile; Works undertaken beyond routine maintenance, resulting in a material	To measure progress in improving access to road infrastructure in identified wards in line with the municipality's Integrated Development Plan.	Roads are identified through IDP consultation and Budget Steering Committee prioritisation. Projects are included in the SDBIP and approved by the Mayor. Contractors are appointed through SCM. Construction includes site establishment and gravel layer completion. A Project Manager monitors progress and certifies completion. Results are reported quarterly.	Infrastructure project reports and completion certificates.	Appointment Letter/Purchase Order Signed Practical Completion Certificate. Listing of Roads Renewed.	Sum of kilometres of gravel roads renewed and certified as practically complete during the reporting period. Roads are measured by a measuring wheel	Output	Simple count	Quarterly	old	The indicator should meet or exceed the approved annual target as reflected in the SDBIP.	PWBS

PWBS: 23	Supply and installation of market stalls: 15	To ensure provision, upgrade and maintenance of infrastructure and services that enhance economic development by 30 June 2026	Number of market stalls supplied and installed in Bulwer Town	KPI Title Number of market stalls supplied and installed in Bulwer Town by 30 June 2026 Definition: Number of market stalls supplied and installed in Bulwer Town by 30 June 2026 Number of market stalls supplied and installed in Bulwer Town by 30 June 2026 refers to the total count of new market stall structures that are procured, delivered, and fully installed at approved trading sites within Bulwer Town during the reporting period ending 30 June 2026, in accordance with approved designs, specifications, and contractual requirements. The KPI includes the following minimum activities: Supply and delivery of market stall structures that meet approved technical specifications. Definition: Number of market stalls supplied and installed in Bulwer Town by 30 June 2026 Number of market stalls supplied and installed in Bulwer Town by 30 June 2026 refers to the total count of new market stall structures that are procured, delivered, and fully installed at approved trading sites within Bulwer Town during the reporting period ending 30 June 2026, in accordance with approved designs, specifications, and contractual requirements. The KPI includes the following minimum activities: Supply and delivery of 15 x steel framed market stall structures (2,1m long x	To enhance local economic development by providing safe, functional, and weather-resistant market stalls in Bulwer Town, in line with the municipality's Integrated Development Plan (IDP) and Local Economic Development objectives.	Project prioritised through provincial and municipal planning processes. Included in the multi-year SDBIP and approved by the Mayor. Implementing agents are appointed through SCM. Construction is monitored by municipal officials. Practical completion is certified and reported quarterly.	Infrastructure project progress reports and completion certificates.	Appointment letter and progress reports	Simple count of market stalls supplied and installed during the reporting period.	Output	Simple count	Quarterly	New	Achievement of the approved annual target as reflected in the SDBIP.	PWBS
PWBS: 24	Construction of Informal Traders' Side-walks in Darnell Road and on access road leading to the Platform (Bulwer Town): 223m	To improve access to roads Infrastructure by 30 June 2026	Number of meters of sidewalks constructed in Darnell Road and on access road leading to the Platform	KPI Title The indicator measures the number of meters of sidewalks constructed in Darnell Road and on access road leading to the Platform by 30 June 2026 Definition: Number of meters of Sidewalks (223m long x 1,2m wide) Constructed in Bulwer Town, in Darnell Street and along the access road joining from Darnell leading to the Platform for Market stall & Parking's by 30 June 2026 Project Stages Number of meters of sidewalks constructed in Darnell Road and along the access road joining from Darnell leading to the Platform for Market stall & Parking's by 30 June 2026 refers to the total linear meters of new pedestrian sidewalks that are fully constructed and completed along Darnell Road within the reporting period ending 30 June 2026, in accordance with approved designs, specifications, and applicable construction standards. Construction of sidewalks includes, as a minimum: Surveying/ setting out, using the co-ordinates data system provided by the Engineer on Construction drawings, to set out the position of the Sidewalks from the construction drawings into the ground. Site clearance (223m x 1,2m = 267,6m²), removal of grass/deprise & stripping the top soil not exceeding 150mm deep. Earthworks/ excavation on 267,6m² area for Sidewalks position & rip and recompact insitu 150mm G9 and Compact to 90% AASHTO of soil material to prepare the sub-base layer.	To improve access to road infrastructure and safe mobility along Jackson Road by providing a reliable crossing over rivers, streams, or low-level water crossings, thereby enhancing connectivity, safety, and service delivery within the municipality	Market Stalls needs analysis are identified through feasibility studies and IDP processes. Approved projects are included in the SDBIP. Contractors are appointed through SCM processes. Construction phases include site establishment and structural works. A Project Manager monitors implementation and certifies completion.	Infrastructure project progress reports and completion certificates.	Appointment letter and progress reports	Simple measurements of meters of sidewalks constructed and certified as practically complete on Jackson Street in Bulwer Town	Output	Simple count	Quarterly	New	Achievement of the approved annual target as reflected in the SDBIP.	PWBS
PWBS: 25	Construction of Market Stalls in Platform Area (2167m ²)	To improve access to roads Infrastructure by 30 June 2026	Number of square meters of concrete platform area constructed for Bulwer Market Stalls	The KPI measures the number of square meters of concrete platform area constructed for Bulwer Market Stalls in 2025/26 financial year. Definition Number of square meters of concrete platform area constructed for Bulwer Market Stalls nearby the Bulwer Taxi rank by 30 June 2026 Number of square meters of concrete platform area constructed at the Bulwer Market Stalls by 30 June 2026 refers to the total measured surface area (in square meters) of new concrete platforms that are fully constructed and completed at the Bulwer Market Stalls within the reporting period ending 30 June 2026, in accordance with approved designs, specifications, and applicable construction standards. Construction of the concrete platform area includes, as a minimum: Surveying/ setting out, using the co-ordinates data system provided by the Engineer on Construction drawings, to set out the position of the Platform from the construction drawings into the ground. Site clearance (2167m²), removal of grass/deprise & stripping the top soil not exceeding 100mm deep. Earthworks/ excavation on 2167m² area for the Platform position & rip and recompact gravel insitu 150mm G9 and Compact to 90% AASHTO to prepare for the sub-base layer. Provision of edging, Supply & Lay kerbing Fig8 mountable and Fig6, and 20MPa concrete for haunching (2m³) Import and Compact 150mm G2 to 88% Apparent Relative Density for	To improve access to road infrastructure and safe mobility within the market stalls	Market Stalls needs analysis are identified through feasibility studies and IDP processes. Approved projects are included in the SDBIP. Contractors are appointed through SCM processes. Construction phases include site establishment and structural works. A Project Manager monitors implementation and certifies completion.	Infrastructure project's progress reports and completion certificates.	Appointment letter and progress report	Simple count of the number of causeways/bridges constructed and measurements of square meters of concrete platform constructed and certified as practically complete for Bulwer Market Stalls	Output	Simple count	Quarterly	New	Achievement of the approved annual target as reflected in the SDBIP.	PWBS
PWBS: 26	Construction of Jackson road bridge/ causeway	To improve access to roads Infrastructure by 30 June 2026	Number of bridges/ causeways constructed in accordance with approved designs and specifications	The KPI measures the number of bridges/ causeways constructed in accordance with approved designs and specifications during the 2025/26 financial year. Definition. The Causeway bridge will be fully constructed on either/ both side of the Causeway Bridge structure including total km/s of the Asphalt Road portions and certified refers to the total count of causeway bridge structure that is completely constructed and certified by a project engineer at approved municipal project sites within the reporting period or financial year, in accordance with approved designs, specifications, and applicable engineering standards. Project Stages Site clearance, setting out and excavation to approved design levels Supply and installation of formwork and steel reinforcement Placement and curing of concrete to required strength	This KPI is important because it measures the municipality's ability to deliver safe, compliant, and functional infrastructure that improves accessibility, supports economic activity, and enhances community safety, while ensuring proper use of public funds.	Needs analysis are identified through feasibility studies and IDP processes. Approved projects are included in the SDBIP. Contractors are appointed through SCM processes. Construction phases include site establishment and structural works. A Project Manager monitors implementation and certifies completion. Projects Progress reports are presented to the relevant Portfolio Committee: PWBS Committee.	Infrastructure project progress reports and completion certificates	Engineer's certificate, site inspection report, progress reports or practical completion certificates, and/or signed handover documentation	Simple count of bridges/causeways constructed and measurements of constructed work as detailed in the definition of the KPI	output	Simple count	Quarterly	Old	The indicator should meet the approved annual target as reflected in the SDBIP.	PWBS Department



APPROVAL AND ENDORSEMENT

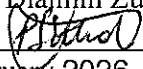
We, the undersigned, hereby approve and endorse the **Adjusted Service Delivery and Budget Implementation Plan (SDBIP) for the 2025/2026 Financial Year** in accordance with the requirements of the **Municipal Finance Management Act (MFMA), Act No. 56 of 2003**.

This Adjusted SDBIP serves as a commitment to effective service delivery, financial accountability, and transparent governance within **Dr Nkosazana Dlamini Zuma Municipality**.

APPROVED BY:

Hon. PS Msomi

Dr Nkosazana Dlamini Zuma Municipality

Signature:  _____

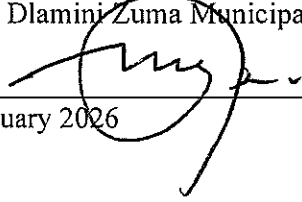
Date: 26 February 2026

ENDORSED BY:

Mr NC Vezi

Municipal Manager

Dr Nkosazana Dlamini Zuma Municipality

Signature:  _____

Date: 26 February 2026