



2025/2026 MID-TERM PERFORMANCE REPORT

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1. INTRODUCTION

The purpose of this mid-term report is to review the performance of the Municipality during the first half of the financial year, to report on the achievements and identify challenges and corrective measures with the aim of adjusting the budget and the Municipal Service Delivery Budget and Implementation Plan for 2025/2026 financial year. Local government in South Africa places a strong emphasis on the partnership between the governed and those who govern, and therefore it is crucial that the municipality includes its community in the development of formulating different programmes and projects in the municipality through its IDP processes. The municipality should report on its progress on a regular basis on service delivery projects as contained in the budget. The report outlines a summary of Mid-Term performance report for the period July 2025- December 2025

2. LEGISLATIVE REQUIREMENTS

Section 72 (1) (a) (ii) (iii) of the MFMA outlines the requirements of the mid-year budget and performance assessment reporting. The accounting officer of the municipality must by 25 January each year Assess the performance of the municipality during the first half of the financial year, taking into account –

- 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 solving problems identified in the annual report.

3. 2025/2026 1ST QUARTER PERFORMANCE REVIEW

N o	Key Performance Area	Total KPI's	KPI's achieved		KPI's not achieved	
1	Corporate Services	17	14	82%	3	18%
2	Basic Services	16	16	100%	0	0%
3	Community Services	11	9	82%	2	18%
4	Local Economic Development, Agriculture and Tourism	12	12	100%	0	0%
5	Budget and Treasury Office	22	19	86%	3	14%
6	Planning and Development	28	23	82%	5	18%
Overall municipal performance		106	93	88%	13	12%

Corporate Services

Performance

No	Key Performance Area	Total KPI's	KPI's achieved	
1	Corporate Services	17	14	82%

Non-Achievements

No	Key Performance Indicator	Quarter 1 Target	Actual Performance	Reason for under/over performance	Remedial Action
1	Number of learning interventions implemented per Work Skills Plan	2 Learning interventions implemented per Work Skills Plan by 30 September 2025	Not Achieved 0 Learning interventions implemented per Work Skills Plan by 30 September 2025	Non-availability of funds	To request Panel Training Provider outsource funds Setas
2	% of Bursaries allocated to Qualifying Employees	100% of bursaries allocated to Qualifying Employees by 30 September 2025	Not Achieved 100% of bursaries allocated to Qualifying Employees by 30 September 2025	Non-availability of funds	To request the Panel Training Provider outsource funds Setas
3	% Updated and functional Municipal Website	100% Updated and functional Municipal Website 30 September 2025	Not Achieved 0% Updated and functional Municipal Website 30 September 2025	Website is currently not working due to the suspended domain account	The domain account be transferred from service provider newly appointed provider

Basic Services

Performance

No	Key Performance Area	Total KPI's	KPI's achieved		KPI's not achieved	
2	Basic Services	16	16	100%	0	0%

Non-Achievements

None

Community Services

Performance

No	Key Performance Area	Total KPI's	KPI's achieved		KPI's not achieved	
3	Community Services	11	9	82%	2	18%

Non-Achievements

No	Key Performance Indicator	Quarter 1 Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
1	Number of Library awareness campaigns/ Programs per plan held for Morokweng, Ganyesa and Tlaskgameng	9 Library awareness campaigns/ Programs per plan held for Morokweng, Ganyesa and Tlaskgameng, by 30 September 2025	Not Achieved 3 Library awareness campaigns/ Programs per plan held for Morokweng, Ganyesa and Tlaskgameng, by 30 September 2025	Non-cooperation of departmental officials.	To further engage with senior manager of the department	Campaign Reports and incidence Register	3G
2	Number of reports on cleaning monitored through EPWP per plan	1 report on cleaning monitored through EPWP per plan by 30 September 2025	Not Achieved 0 report on cleaning monitored through EPWP per plan by 30 September 2025	Financial constraints	To be achieved in quarter 2	Cleaning Report	3L

Local Economic Development, Agriculture and Tourism

Performance

No	Key Performance Area	Total KPI's	KPI's achieved		KPI's not achieved	
4	Local Economic Development, Agriculture and Tourism	12	12	100%	0	0%

Non-Achievements

None

Budget and Treasury Office

Performance

No	Key Performance Area	Total KPI's	KPI's achieved		KPI's not achieved	
5	Budget and Treasury Office	22	19	86%	3	14%

Non-Achievements

No	Key Performance Indicator	Quarter 1 Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
1	% of Budget spent on capital projects on the IDP and SDBIP	25% Budget spent on capital projects on the IDP and SDBIP by 30 September 2025	Not Achieved 12% Budget spent on capital projects on the IDP and SDBIP by 30 September 2025	The municipality is currently operating under a cost-reimbursement model. Spending depends on the approval from the Provincial Department	The municipality will apply to the Provincial Government with supporting documents that we can manage the conditional grants	Expenditure report	5I

2	% of Payment of creditors within 30 days of receipt of valid invoice	100% of creditors paid within 30 days of receipt of valid invoice by 30 September 2025	Not Achieved 100% of creditors paid within 30 days of receipt of valid invoice by 30 September 2025	Lack of Funds: Our cash flow has been impacted recently due to unforeseen expenses leading to a temporary shortage of funds.	We are working on improving cash flow through better financial forecasting and prioritizing payments based on critical needs	Creditors Ageing Analysis Report	5K
3	% collection on current year property rates owed	65% collection on current year property rates owed by 30 September 2026	Not Achieved 4% collected on current year property rates owed by 30 September 2026	Non-regular payments of debtors.	Regular engagement with debtors and enforcement of Credit Control and Debt Collection Policy	Collection rate Report	5Y

Planning and Development Performance

No	Key Performance Area	Total KPI's	KPI's achieved			KPI's not achieved	
6	Planning and Development	28	23	82%	5	18%	

Non-Achievements

No	Key Performance Indicator	Quarter 1 Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
1	Number of Line Managers' performance assessments performed	1 Line Managers' performance assessment performed by 30 September 2025	Not Achieved 0 Line Managers' performance assessment performed by 30 September 2025	Delay in completion of job description	To be achieved in the next quarter	Performance Assessment Report	6Y
2			Not Achieved				6AB

	Number of Ward Committee meetings coordinated	42 Ward Committee meetings coordinated by 30 September 2025	37 Ward Committee meetings coordinated by 30 September 2025	None submission of minutes to Speakers Office	Submission of memo requesting councillors to submit minutes to the Speakers Office. Attached memo of co-ordination	Attendance register and Minutes	
3	Number of Ward Public meetings coordinated	42 Ward Public meetings coordinated by 30 September 2025	Not Achieved 31 Ward Public meetings coordinated by 30 September 2025	None submission of minutes to Speakers Office	Submission of memo requesting councillors to submit minutes to the Speakers Office. Attached memo of co-ordination	Minutes and Attendance register	6AC
4	Number of Ward Committee Forum meetings Held	1 Ward Committee Forum coordinated by 31 September 2025	Not Achieved 0 Ward Committee Forum coordinated by 31 September 2025	Due to financial crisis experienced by the institution as there is no budget for such	As soon as the institution is financially stable such target will be achieved more especially in the second quarter	Minutes and Attendance register	6AD
5	Number of MPAC quarterly reports per plan submitted to Council	1 MPAC quarterly report per plan submitted to Council by 30 September 2025	Not Achieved 0 MPAC quarterly reports per plan submitted to Council by 30 September 2025	Due to the non-sitting of the ordinary council meeting	To be achieved in the next quarter	Report and Council Resolution	6AH

4. 2025/2026 2ND QUARTER PERFORMANCE REPORT

No	Key Performance Area	Total KPI's	KPI's achieved		KPI's not achieved	
1	Corporate Services	15	14	93%	1	7%
2	Basic Services	14	14	100%	0	0%
3	Community Services	10	8	80%	2	20%
4	Local Economic Development, Agriculture and Tourism	11	11	100%	0	0%
5	Budget and Treasury Office	19	17	89%	2	11%
6	Planning and Development	27	23	85%	4	15%
Overall municipal performance		96	87	91%	9	9%

Corporate Services

Performance

No	Key Performance Area	Total KPI's	KPI's achieved		KPI's not achieved	
1	Corporate Services	15	14	93%	1	7%

Non-Achievements

No	Key Performance Indicator	Quarter 1 Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
1	Number of learning interventions implemented per Work Skills Plan	2 Learning interventions implemented per Work Skills Plan by 31 December 2025	Not Achieved 0 Learning interventions implemented per Work Skills Plan by 31 December 2025	Non-availability of funds	To request Panel of Training Providers to outsource funds from Setas	Report, Invoices and attendance registers	1Q

Basic Services

Performance

No	Key Performance Area	Total KPI's	KPI's achieved		KPI's not achieved	
2	Basic Services	14	14	100%	0	0%

Non-Achievements

None

Community Services

Performance

No	Key Performance Area	Total KPI's	KPI's achieved		KPI's not achieved	
3	Community Services	10	8	80%	2	20%

Non-Achievements

No	Key Performance Indicator	Quarter 1 Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
1	Number of Library awareness campaigns/ Programs per plan held for Morokweng, Ganyesa and Tlaskgameng	9 Library awareness campaigns/ Programs per plan held for Morokweng, Ganyesa and Tlaskgameng, by 31 December 2025	Not Achieved 0 Library awareness campaigns/ Programs per plan held for Morokweng, Ganyesa and Tlaskgameng, by 31 December 2025	Non-cooperation of departmental officials.	Non-cooperation of library departmental officials.	To further engage with senior manager of the department	3G
2			Not Achieved				3L

	Number of reports on cleaning monitored through EPWP per plan	1 report on cleaning monitored through EPWP per plan by 31 December 2025	0 report on cleaning monitored through EPWP per plan by 31 December 2025	Financial constraints	No recruitment of participants	To be achieved in the next quarter
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Local Economic Development, Agriculture and Tourism

Performance

No	Key Performance Area	Total KPI's	KPI's achieved	KPI's not achieved
4	Local Economic Development, Agriculture and Tourism	11	11	0
			100%	0%

Non-Achievements

None

Budget and Treasury Office

Performance

No	Key Performance Area	Total KPI's	KPI's achieved		KPI's not achieved	
5	Budget and Treasury Office	19	17	89%	2	11%

Non-Achievements

No	Key Performance Indicator	Quarter 1 Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
1	% of Payment of creditors within 30 days of receipt of valid invoice	100% of creditors paid within 30 days of receipt of valid invoice by 31 December 2025	Not Achieved Creditors paid within 30 days of receipt of valid invoice by 31 December 2025	Lack of Funds: Our cash flow has been impacted recently due to unforeseen expenses leading to a temporary shortage of funds.	We are working on improving cash flow through better financial forecasting and prioritizing payments based on critical needs	Creditors Ageing Analysis Report	5K
2	% collection on current year property rates owed	65% collection on current year property rates owed by 31 December 2025	Not Achieved 22% collected on current year property rates owed by 31 December 2025	Non-regular payments of debtors.	Regular engagement with debtors and enforcement of Credit Control and Debt Collection Policy	Collection rate Report	5Y

Planning and Development

Performance

No	Key Performance Area	Total KPI's	KPI's achieved		KPI's not achieved	
6	Planning and Development	28	23	82%	5	18%

Non-Achievements

No	Key Performance Indicator	Quarter 1 Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
1	Number of Line Managers' performance assessments performed	1 Line Managers' performance assessment performed by 31 December 2025	Not Achieved 0 Line Managers' performance assessment performed by 31 December 2025	Delay in completion of job description	To be achieved in the next quarter	Performance Assessment Report	6Y
2	Number of community based priority reports submitted by Ward Councillor	15 Community Based priority reports submitted by Ward Councillor by 31 December 2025	Not Achieved 15 Community Based priority reports submitted by Ward Councillor by 31 December 2025	Not stated	Not stated	Community Based priority report	6Q
3	Number of Ward Public meetings coordinated	42 Ward Public meetings coordinated by 31 December 2025	Not Achieved 31 Ward Public meetings coordinated by 31 December 2025	None submission of minutes to Speakers Office	Submission of memo requesting councillors to submit minutes to the Speakers Office. Attached memo of co-ordination	Minutes and Attendance register	6AC
4			Not Achieved				6AD

	Number of Ward Committee Forum meetings Held	1 Ward Committee Forum coordinated by 31 December 2025	0 Ward Committee Forum coordinated by 31 December 2025	Due to financial crisis experienced by the institution as there is no budget for such	As soon as the institution is financially stable such target will be achieved more especially in the second quarter	Minutes and Attendance register	
5	Number of MPAC quarterly reports per plan submitted to Council	1 MPAC quarterly report per plan submitted to Council by 31 December 2025	Not Achieved 0 MPAC quarterly reports per plan submitted to Council by 31 December 2025	Due to the non-sitting of the ordinary council meeting	To be achieved in the next quarter	Report and Council Resolution	6AH

2025/2026 MID-TERM PERFORMANCE REPORT

5. Mid-Term Summary Report

No	Key Performance Area	Total KPI's	KPI's achieved		KPI's not achieved	
1	Corporate Services	15	14	93%	1	7%
2	Basic Services	15	15	100%	0	0%
3	Community Services	10	8	80%	2	20%
4	Local Economic Development, Agriculture and Tourism	12	12	100%	0	0%
5	Budget and Treasury Office	22	20	91%	2	9%
6	Planning and Development	30	24	80%	6	20%
Overall municipal performance		104	93	89%	11	11%

Municipal Institutional Development and Transformation											
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Ensuring submission of PMS Reports and Conducting reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	OpEx	N/A	Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	Achieved Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	N/A	N/A	Quarterly report and electronic PMS system dashboard	1A
Ensuring submission of PMS Reports and Conduction reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Timeous submission of the 2025/2026 Mid-Term Report to the Office of the Municipal Manager	Timeous submission of the 2025/2026 Mid-Term Report to the Office of the Municipal Manager by 20th January 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	1B
Ensuring submission of PMS Reports and Conducting reviews	Ensure that PMS Reports are submitted on time and	Number Department Quarterly Performance	4 Department Quarterly Performance Reviews	OpEx	N/A	2 Department Quarterly Performance Reviews performed by	Achieved 2 Department Quarterly Performance	N/A	N/A	Departmental Attendance register and Minutes	1C

Municipal Institutional Development and Transformation											
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
	Reviews are conducted	Reviews performed	performed by 30 June 2026			31 December 2025	Reviews performed by 31 December 2025				
Providing structured and coherent approach in regular assessing and updating of Risk Management	To ensure effective Risk management	Number of Risk Register Updates conducted quarterly per Department	4 Risk Register Updates conducted quarterly per Department by 30 June 2026	OpEx	N/A	2 Risk Register Updates conducted quarterly per Department by 31 December 2025	Achieved 2 Risk Register Updates conducted quarterly per Department by 31 December 2025	N/A	N/A	Updated Risk Register	1D
Development and Review of the Performance Management	To achieve a clean audit opinion	Response to the Internal Auditor's Findings within 30 days after receipt of the report	Responses to Internal Auditor's Finding within 30 days after receiving the report	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	1E
Provision of effective Corporate Administration and Support	To provide Council Support Services	Number of Portfolio Committee meetings coordinated	4 Portfolio Committee meetings coordinated by 30 June 2026	OpEx	N/A	2 Portfolio Committee meetings coordinated by 31 December 2025	Achieved 2 Portfolio Committee meetings coordinated by 31 December 2025	N/A	N/A	Attendance Register and Minutes	1F

Municipal Institutional Development and Transformation											
Outcome 9	Administrative and financial capabilities of municipalities are enhanced										
Output 6											
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Provision of effective Corporate Administration and support	To provide Council Support Services	Number of EXCO meetings coordinated	4 EXCO meetings coordinated by 30 June 2026	OpEx	N/A	2 EXCO meetings coordinated by 31 December 2025	Achieved 2 EXCO meetings coordinated by 31 December 2025	N/A	N/A	Attendance Register and Minutes	1G
Provision of effective Corporate Administration and support	To provide Council Support Services	Number of council meetings coordinated	4 Council meetings coordinated by 30 June 2026	OpEx	N/A	2 Council meetings coordinated by 31 December 2025	Achieved 5 Council meetings coordinated by 31 December 2025	Due to special council meetings	N/A	Attendance Register and Minutes	1H
Provision of effective Corporate Administration and support	Improve organizational cohesion and effectiveness	% of Legal matters attended to	100% Legal matters attended to by 30 June 2026	R1 500 000	R2 509 042.57	100% Legal matters attended to by 31 December 2025	Achieved 100% Legal matters attended to by 31 December 2025	N/A	N/A	Progress Report on Legal matters	1I
Development of and implement of sound Human resources Management and Policies	Improve organizational cohesion and effectiveness	Number of HR Policies workshop conducted	1 HR Policies workshop conducted by 30 June 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	1J
Development and implementation	To review HR Plan	Number of Reviewed HR plan	1 HR plan reviewed by 31 March 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	1K

Municipal Institutional Development and Transformation												
Outcome 9	Administrative and financial capabilities of municipalities are enhanced											
Output 6	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure	
Functional Area / Development priorities												
of sound Human Resource management and Policies												
Alignment of Organizational Structure with IDP	To maintain a proper Organizational structure aligned to the IDP	Number of reviewed Organizational Structure aligned to the IDP	1 Reviewed Organizational Structure aligned to the IDP by 31 March 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	1L	
Promote and maintain sound Labour relations	Improve organizational cohesion and effectiveness	Number of LLF meetings coordinated	4 LLF meetings coordinated by 30 June 2026	OpEx	N/A	2 LLF meetings coordinated by 31 December 2025	Achieved 2 LLF meetings coordinated by 31 December 2025	N/A	N/A	Attendance Register and Minutes	1M	
Promote and maintain sound Labour relations	Improve organizational cohesion and effectiveness	% of reported disciplinary cases handled	100% of reported disciplinary cases handled by 30 June 2026	OpEx	N/A	100% of reported disciplinary cases handled by 31 December 2025	Achieved 100% of reported disciplinary cases handled by 31 December 2025	N/A	N/A	Report on disciplinary cases	1N	
Development of sound Human Resource management	Improve organizational cohesion and effectiveness	Number of Workplace Skills Plan	1 Workplace Skills Plan Submitted to	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	1O	

Municipal Institutional Development and Transformation											
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
		Submitted to LGSETA	LGSETA by 30 April 2026								
Training	Improve organizational cohesion and effectiveness	Annual training Report submitted to LGSETA	Annual training Report submitted to LGSETA by 30 April 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	1P
Training	Improve organizational cohesion and effectiveness	Number of learning interventions implemented per Work Skills Plan	8 Learning interventions implemented per Work Skills Plan by 30 June 2026	R350 000	R0	4 Learning interventions implemented per Work Skills Plan by 31 December 2025	Not Achieved 0 Learning interventions implemented per Work Skills Plan by 31 December 2025	Non-availability of funds	Finding other means of outsourcing funds	Report, Invoices and attendance registers	1Q
Training	Improve organizational cohesion and effectiveness	% of Bursaries allocated to Qualifying Employees	100% of bursaries Allocated to Qualifying Employees by 30 September 2025 & 31 March 2026	R0	R0	N/A	N/A	N/A	N/A	N/A	1R
Training	To improve organizational cohesion and effectiveness	Number of bursaries allocated to qualifying community members	100 bursaries allocated to qualifying community members by 31 March 2026	R2 000 000	R0	N/A	N/A	N/A	N/A	N/A	1S

Municipal Institutional Development and Transformation												
Outcome 9	Administrative and financial capabilities of municipalities are enhanced											
Output 6												
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure	
Information Technology	Improve organizational cohesion effectiveness	% of Procured computers for staff and Councilors per request	100% of procured computers for staff and Councilors per request 30 June 2026	R250 000	R0	N/A	N/A	N/A	N/A	N/A	1T	
To provide sound working environment that will improve service delivery	Improve organizational cohesion effectiveness	% of Purchased Furniture per request	100% of Purchasing of Furniture per request by 30 June 2026	R2 000 000	R0	N/A	N/A	N/A	N/A	N/A	1U	
To provide sound working environment that will improve service delivery	To improve efficient fleet management	Number of Municipal Vehicles purchased	Purchasing of 2 Municipal vehicles by 30 June 2026	R0	R0	N/A	N/A	N/A	N/A	N/A	1V	
Human Resource	Improve organizational cohesion effectiveness	Number of Employment Equity report Compiled and Submitted	1 Employment Equity report Compiled and Submitted to DoL by 31 March 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	1W	
Create a safe and healthy working environment for staff, Councilors	Improve organizational cohesion effectiveness	Number of Employee Wellness Program implemented per plan	4 Employee Wellness Program implemented per plan by 30 June 2026	R0	R0	2 Employee Wellness Program implemented per plan by 31	Achieved 2 Employee Wellness Program implemented per	N/A	N/A	Employee Wellness Program report and attendance register	1X	

Municipal Institutional Development and Transformation											
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Information Technology	Improve organizational cohesion effectiveness	% of ICT queries and complaints attendant to	100% of ICT queries and complaints attendant to by 30 June 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	1Y
Information Technology	Improve organizational cohesion effectiveness	Number of ICT steering committee meetings held	4 ICT steering committee meetings held by 30 June 2026	OpEx	N/A	2 ICT steering committee meetings held by 31 December 2025	Achieved	N/A	N/A	Report, Minutes and Attendance Register	1Z
Development of municipal website	Good governance and public participation	% Updated and functional Municipal Website	100% Updated and functional Municipal Website 30 June 2026	OpEx	N/A	100% Updated and functional Municipal Website 31 December 2025	Achieved	N/A	N/A	Report of Updated and functional Municipal Website page	1AA

Municipal Institutional Development and Transformation											
Outcome 9	Administrative and financial capabilities of municipalities are enhanced										
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Human Resource	Improve organizational cohesion effectiveness	Timeous submission of employee leave report to the office of the Municipal Manager	Timeous submission of employee leave report to the office of the Municipal Manager within 7 days after the end of each quarter	OpEx	N/A	Timeous submission of employee leave report to the office of the Municipal Manager within 7 days after the end of each quarter	Achieved Timeous submission of employee leave report to the office of the Municipal Manager within 7 days after the end of each quarter	N/A	N/A	Leave Report	1AB
Effective financial management	To ensure effective financial management	% contracts performance monitored per department	100% contracts performance monitored per department by the 30 June 2026	OpEx	N/A	100% contracts performance monitored per department by the 31 December 2025	Achieved 100% contracts performance monitored per department by the 31 December 2025	N/A	N/A	Assessment Report	1AC

Basic Service Delivery and Infrastructure Development											
Outcome 9	Administrative and financial capabilities of municipalities are enhanced										
Output 6	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Functional Area / Development priorities	Ensuring submission of PMS Reports and Conducting reviews	Number Department Quarterly Performance e Reviews performed	4 Department Quarterly Performance Reviews performed by 30 June 2026	OpEx	N/A	2 Department Quarterly Performance Reviews performed by 31 December 2025	Achieved 2 Department Quarterly Performance Reviews performed by 31 December 2025	N/A	N/A	Departmental Attendance register and Minutes	2C
	Providing structured and coherent approach in regular assessing and updating of Risk Management	Number of Risk Register Updates conducted quarterly per Department	4 Risk Register Updates conducted quarterly per Department by 30 June 2026	OpEx	N/A	2 Risk Register Updates conducted quarterly per Department by 31 December 2025	Achieved 2 Risk Register Updates conducted quarterly per Department by 31 December 2025	N/A	N/A	Updated Risk Register	2D
	Development and Review of the Performance Management	Response to the Internal Auditor's Findings within 30 days after receipt of the report	Responses to Internal Auditor's Finding within 30 days after receiving the report	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	2E

Basic Service Delivery and Infrastructure Development											
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Provision of effective Corporate Administration and Support	To provide Council Support Services	Number of Portfolio Committee meetings coordinated	4 Portfolio Committee meetings coordinated by 30 June 2026	OpEx	N/A	2 Portfolio Committee meetings coordinated by 31 December 2025	Achieved 2 Portfolio Committee meetings coordinated by 31 December 2025	N/A	N/A	Attendance Register and Minutes	2F
Facilitate the provision of public amenities: water	To Monitor water service/projects in order to improve access to services	Number of Rural Water Supply Program Meetings Attended	4 Rural Water Supply Program Meetings Attended by 30 June 2026	OpEx	N/A	2 Rural Water Supply Program Meetings Attended by 31 December 2025	Achieved 2 Rural Water Supply Program Meeting Attended by 31 December 2025	N/A	N/A	Report, Attendance Register and Minutes	2G
Facilitate the provision of Electrification services	To Monitor the provision of electrification projects in order to improve access to services	Number of Electricity Project Management Meetings Attended	4 Electricity Project Management Meetings Attended by 30 June 2026	OpEx	N/A	2 Electricity Project Management Meetings Attended by 31 December 2025	Achieved 2 Electricity Project Management Meetings Attended by 31 December 2025	N/A	N/A	Report, Attendance Register and Minutes	2H
Facilitate the provision of Sanitation program	To Monitor the provision of sanitation Program in order to	Number of Rural Sanitation Program	4 Rural Sanitation Program Meetings	OpEx	N/A	2 Rural Sanitation Program Meetings	Achieved 2 Rural Sanitation Program Meetings			Report, Attendance Register and Minutes	2I

Basic Service Delivery and Infrastructure Development											
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
	improve access to services	Meetings Attended	Attended by 30 June 2026			Attended by 31 December 2025	Attended by 31 December 2025				
Provision of public amenities: Sports Facility	Provision of sport facilities in order to improve access to recreational facilities	Number of Sports facilities constructed at Piet Plessis	1 Construction of sport facility at Piet Plessis by 30 June 2026 (Multi-year project)	R 25 386 806.46	R10 357 281.77	- Earth works preparation For the Soccer turf and installation Parameter Fencing - Earth Work Preparation for the Combi-courts and Gravel Athletic Tracks -Drilling of the Borehole and installation ok 10 000kl elevated tank by 31 December 2025	Achieved - Earth works preparation For the Soccer turf and installation Parameter Fencing - Earth Work Preparation for the Combi-courts and Gravel Athletic Tracks -Drilling of the Borehole and installation ok 10 000kl elevated tank by 31 December 2025	N/A	N/A	Progress report	2J
Provision of Access Road	Upgrade road from gravel to pave in order to improve	Number of kilometers of access road from the main road to	3.2 KM Access Road constructed from Main Road to Mmusi	R 8 063 533.01	R 3 493 318.04	- Construction of Sub Base (3.2km) and construction Base (3.2 km)	Achieved - Construction of Sub Base (3.2km) and	N/A	N/A	Progress report	2K

Basic Service Delivery and Infrastructure Development											
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
	access to services	Mmusi Primary Construction of Kudungwane access road and stormwater)(Ward 1) by 30 June 2026 (Multi-year project)	Primary (Construction of Kudungwane access road and stormwater)(Ward 1) by 30 June 2026 (Multi-year project)			- Laying of Kerbing (6.4 km)	construction Base (3.2 km) - Laying of Kerbing (6.4 km) 31 December 2025				
Provision of community lighting: High mash light	To ensure provision of high mast light in order to improve access to services and ensure proper operations and maintenance	Number of 400W HPS bulbs replaced with 200W LED Bulbs in various wards	335 Retrofit of 400W HPS bulbs with 200W LED Bulbs (38 High Mast lights) in various wards by 30 June 2026	R3 000 000	R2 000 000	N/A	N/A	N/A	N/A	N/A	2L
Provision of community lighting: High mash light	To ensure provision of high mast light in order	Number of solar (photo voltaic) high mast lights constructed	Planning, design and construction of 25 solar (photo voltaic) high	R1 254 115.53	R8 733 343.41	- Appointment of service provider adhering to the	Achieved - Appointment of service provider	N/A	N/A	Advert, Appointment of consultant, design report, progress	2M

Basic Service Delivery and Infrastructure Development											
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
	to improve access to	in the Pouval, Ethol, Madinonyane (ward 8) and Kgokgole, Dipudi (ward 7) Tseoge (ward 11)	most light in the Pouval, Ethol, Madinonyane (ward 8) and Kgokgole, Dipudi (ward 7) Tseoge (ward 11) by 30 June 2026 (Multi-Year Project)			supply chain processes - Site Establishment and Setting out of 25 Foundation of High Mast by 31 December 2025	adhering to the supply chain processes - Site Establishment and Setting out of 25 Foundation of High Mast by 31 December 2025			report, and invoices	
Basic Service Delivery and Infrastructure Development	Development of the operational maintenance plan	Development of the operational maintenance plan	Development of the operational maintenance plan by 30 September 2025	OpEx	N/A	Development of the operational maintenance plan by 30 September 2025	Achieved Development of the operational maintenance plan by 30 September 2025	N/A	N/A	Operational maintenance plan	2N
Effective financial management	To ensure effective financial management	% contracts performance monitored per department	100% contracts performance monitored per department by 30 June 2026	OpEx	N/A	100% contracts performance monitored per department by 31 December 2025	Achieved 100% contracts performance monitored per department by 31 December 2025	N/A	N/A	Assessment Report	2O

Community Services											
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Ensuring submission of PMS Reports and Conducting reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	OpEx	N/A	Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	Achieved Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	N/A	N/A	Quarterly report and electronic PMS system dashboard	3A
Ensuring submission of PMS Reports and Conducting reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Timeous submission of the 2025/2026 Mid-Term Report to the Office of the Municipal Manager	Timeous submission of the 2025/2026 Mid-Term Report to the Office of the Municipal Manager by 20th January 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	3B
Ensuring submission of PMS Reports and Conducting reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Number Department Quarterly Performance	4 Department Quarterly Performance Reviews	OpEx	N/A	2 Department Quarterly Performance Reviews	Achieved 2 Department Quarterly Performance	N/A	N/A	Departmental Attendance register and Minutes	3C

KPA Community Services											
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
	Reviews are conducted	Reviews performed	performed by 30 June 2026			performed by 31 December 2025	Reviews performed by 31 December 2025				
Providing structured and coherent approach in regular assessing and updating of Risk Management	To ensure effective Risk management	Number of Risk Register Updates conducted quarterly per Department	4 Risk Register Updates conducted quarterly per Department by 30 June 2026	OpEx	N/A	2 Risk Register Updates conducted quarterly per Department by 31 December 2025	Achieved 2 Risk Register Updates conducted quarterly per Department by 31 December 2025	N/A	N/A	Updated Risk Register	3D
Development and Review of the Performance Management	To achieve a clean audit opinion	Response to the Internal Auditor's Findings within 30 days after receipt of the report	Responses to Internal Auditor's Finding within 30 days after receiving the report	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	3E
Provision of effective Corporate Administration and Support	To provide Council Support Services	Number of Portfolio Committee meetings coordinated	4 Portfolio Committee meetings coordinated by 30 June 2026	OpEx	N/A	2 Portfolio Committee meetings coordinated by 31 December 2025	Achieved 2 Portfolio Committee meetings coordinated by 31 December 2025	N/A	N/A	Attendance Register and Minutes	3F
Local Economic Development	To ensure access to information	Number of Library awareness	36 Library awareness campaigns/	R1 015 000		18 Library awareness campaigns/	Not Achieved	N/A	N/A	Campaign Reports	3G

Community Services											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9	Output 6										
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
		campaigns/ Programs per plan held for Morokweng, Ganyesa and Tlaskgameng	Programs per plan held for Morokweng, Ganyesa and Tlaskgameng by 30 June 2026			Programs per plan held for Morokweng, Ganyesa and Tlaskgameng by 31 December 2025	15 Library awareness campaigns/ Programs per plan held for Morokweng, Ganyesa and Tlaskgameng by 31 December 2025			and 32 incidence Register	
To Ensure access to Government	To ensure access to information	Number of on Thusong Service Centers facilitating accessible to government departments services at Morokweng, Tlaskgameng and Kgokgojane	12 Reports on Thusong Service Centers facilitating accessible to government 32ncidence32 services at Morokweng, Tlaskgameng and Kgokgojane by 30 June 2026	OpEx	N/A	6 Reports on Thusong Service Centers facilitating accessible to government 32ncidence32 services at Morokweng, Tlaskgameng and Kgokgojane by 31 December 2025	Achieved 6 Reports on Thusong Service Centers facilitating accessible to government 32ncidence32 services at Morokweng, Tlaskgameng and Kgokgojane by 31 December 2025	N/A	N/A	Visitor Attendance registers and Reports	3H
Prevention and mitigation against disaster	To ensure rapid & effective response	% Reported Disaster Victims provided with Relief Material	100% Reported Disaster Victims provided with Relief Material	R2 500 000	R976 684.45	100% Reported Disaster Victims provided with Relief Material	Achieved 100% Reported Disaster Victims	N/A	N/A	Relief Material, report and invoice	3I

Community Services											
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
	during disaster incidence	within 30 days of the incidents	within 30 days of the incidents by 30 June 2026			within 30 days of the incidents by 31 December 2025	provided with Relief Material within 30 days of the incidents by 31 December 2025				
Prevention and mitigation against disaster	To ensure rapid & effective response during disaster incidences	Number of Disaster Awareness Campaigns Conducted	4 Disaster Awareness Campaigns Conducted per plan by 30 June 2026	OpEx	N/A	2 Disaster Awareness Campaigns Conducted per plan by 31 December 2025	Achieved 2 Disaster Awareness Campaigns Conducted per plan by 31 December 2025	N/A	N/A	Campaign Reports and Attendance Register	3J
EPWP	Create an environment that promotes development of local economy and facilitate job creation	Number of Jobs created through EPWP	150 Jobs created through EPWP by 30 June 2026	R4 500 000	R0	N/A	N/A	N/A	N/A	N/A	3K
EPWP	Create an environment that promotes development of local economy and facilitate job creation	Number of reports on cleaning monitored through EPWP per plan	4 reports on cleaning monitored through EPWP per plan 30 June 2026	OpEx	N/A	2 reports on cleaning monitored through EPWP per plan 31 December 2025	Not Achieved 2 reports on cleaning monitored through EPWP by 31 December 2025	No recruitment of participants	To be achieved in the next quarter	Cleaning Report	3L

KPA Community Services											
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
To promote healthy environment	To ensure Eco-friendly environment	Number of IWMP programs implemented per plan	12 IWMP programs implemented per plan by 30 June 2026	R0	R0	6 IWMP programs implemented per plan by 31 December 2025	Achieved 6 IWMP programs implemented per plan by 31 December 2025	N/A	N/A	Report	3M

Local Economic Development, Tourism and Agriculture											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Ensuring submission of PMS Reports and Conducting reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	OpEx	N/A	Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	Achieved Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	N/A	N/A	Quarterly report and electronic PMS system dashboard	4A
Ensuring submission of PMS Reports and Conduction reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Timeous submission of the 2025/2026 Mid-Term Report to the Office of the Municipal Manager	Timeous submission of the 2025/2026 Mid-Term Report to the Office of the Municipal Manager by 20th January 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	4B
Ensuring submission of PMS Reports and	Ensure that PMS Reports are submitted on time and	Number Department Quarterly Performance	4 Department Quarterly Performance Reviews	OpEx	N/A	2 Department Quarterly Performance Reviews	Achieved 2 Department Quarterly	N/A	N/A	Departmental Attendance register and Minutes	4C

Local Economic Development, Tourism and Agriculture											
Outcome 9		Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Conducting reviews	Reviews are conducted	Reviews performed	performed by 30 June 2026			performed by 31 December 2025	Performance Reviews performed by 31 December 2025				
Providing structured and coherent approach in regular assessing and updating of Risk Management	To ensure effective Risk management	Number of Risk Register Updates conducted quarterly per Department	4 Risk Register Updates conducted quarterly per Department by 30 June 2026	OpEx	N/A	2 Risk Register Updates conducted quarterly per Department by 31 December 2025	Achieved 2 Risk Register Updates conducted quarterly per Department by 31 December 2025	N/A	N/A	Updated Risk Register	4D
Development and Review of the Performance Management	To achieve a clean audit opinion	Response to the Internal Auditor's Findings within 30 days after receipt of the report	Responses to Internal Auditor's Finding within 30 days after receiving the report	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	4E
Provision of effective Corporate Administration and Support	To provide Council Support Services	Number of Portfolio Committee meetings coordinated	4 Portfolio Committee meetings coordinated by 30 June 2026	OpEx	N/A	2 Portfolio Committee meetings coordinated by 31 December 2025	Achieved 2 Portfolio Committee meetings coordinated by 31 December 2025	N/A	N/A	Attendance Register and Minutes	4F
To ensure effective Local Economic Development	To promote LED	Number of SMME's supported per plan	12 SMME's supported per plan by 30 June 2026	R0	R0	6 SMME's supported per plan by 31 December 2025	Achieved	N/A	N/A	Report	4G

Local Economic Development, Tourism and Agriculture											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
							6 SMME's supported per plan by 31 December 2025				
To ensure effective Local Economic Development	To promote LED	Update of SMME's database	Update of SMME's database by 30 June 2026	R0	R0	Update of SMME's database by 31 December 2025	Achieved	N/A	N/A	SMME Database Update	4H
To ensure effective Local Economic Development	To promote LED	Number of recycling programs implemented per project implementation plan	4 Recycling programs implemented per project implementation plan by 30 June 2026	R0	R0	2 Recycling programs implemented per project implementation plan by 31 December 2025	Achieved	N/A	N/A	Report	4I
To ensure effective Local Economic Development	To promote LED	Number of Brick making programs implemented per project implementation plan	4 of Brick making programs implemented per project implementation plan by 30 June 2026	R0	R0	2 of Brick making programs implemented per project implementation plan by 31 December 2025	Achieved	N/A	N/A	Report	4J

Local Economic Development, Tourism and Agriculture											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Preserve history and heritage	To support heritage program	Number of Heritage initiatives supported per plan	1 Heritage initiative supported per plan by 30 September 2025	R0	R0	1 Heritage initiative supported per plan by 30 September 2025	Achieved 1 Heritage initiative supported per plan by 30 September 2025	N/A	N/A	Report, Attendance register	4K
Local Economic Development	Create an environment that promotes development of local economy and facilitate job creation	Number of Goat Massification programs implemented per project implementation plan	4 Goat Massification programs implemented per project implementation plan by 30 June 2026	R0	R0	2 Goat Massification programs implemented per project implementation plan by 31 December 2025	Achieved 2 Goat Massification programs implemented per project implementation plan by 31 December 2025	N/A	N/A	Report	4L
Local Economic Development	Create an environment that promotes development of local economy and facilitate job creation	Number of feasibility studies on Feedlot and Abattoir programs	1 Review of feasibility studies on Feedlot and Abattoir programs by 31 December 2025	R0	R0	1 Review of feasibility studies on Feedlot and Abattoir programs by 31 December 2025	Achieved 1 Review of feasibility studies on Feedlot and Abattoir programs by 31 December 2025	N/A	N/A	Report	4M
To promote healthy environment	To ensure Eco-friendly environment	% implementation of Greening Plan	100% Implementation of the Greening Plan by 30 June 2026	R0	R0	100% Implementation of the Greening Plan by 31 December 2025	Achieved 100% Implementation of the Greening Plan by 31 December 2025	N/A	N/A	Report	4N

Local Economic Development, Tourism and Agriculture											
Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Effective financial management	To ensure effective financial management	% contracts performance monitored per department	100% contracts performance monitored per department by the 30 June 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	40

Budget and Treasury Office											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9	Output 6	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Ensuring submission of PMS Reports and Conducting reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	OpEx	N/A	Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	Achieved Timeous submission of PMS quarterly Reports and complete POE timeously submitted to the office of the Municipal Manager within 5 Days after the end of each Quarter	N/A	N/A	Quarterly report and electronic PMS system dashboard	5A
Ensuring submission of PMS Reports and Conduction reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Timeous submission of the 2025/2026 Mid-Term Report to the Office of the Municipal Manager	Timeous submission of the 2025/2026 Mid-Term Report to the Office of the Municipal Manager by 20th January 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	5B
Ensuring submission of PMS Reports and	Ensure that PMS Reports are submitted on time and	Number Department Quarterly Performance	4 Department Quarterly Performance Reviews	OpEx	N/A	2 Department Quarterly Performance Reviews	Achieved 2 Department Quarterly	N/A	N/A	Departmental Attendance	5C

Budget and Treasury Office											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9	Output 6	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Functional Area / Development priorities	Strategic Objective										
Conducting reviews	Reviews are conducted	Reviews performed	performed by 30 June 2026			performed by 31 December 2025	Performance Reviews performed by 31 December 2025			register and Minutes	
Providing structured and coherent approach in regular assessing and updating of Risk Management	To ensure effective Risk management	Number of Risk Register Updates conducted quarterly per Department	4 Risk Register Updates conducted quarterly per Department by 30 June 2026	OpEx	N/A	2 Risk Register Updates conducted quarterly per Department by 31 December 2025	Achieved 2 Risk Register Updates conducted quarterly per Department by 31 December 2025	N/A	N/A	Updated Risk Register	5D
Development and Review of the Performance Management	To achieve a clean audit opinion	Response to the Internal Auditor's Findings within 30 days after receipt of the report	Responses to Internal Auditor's Finding within 30 days after receiving the report	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	5E
Provision of effective Corporate Administration and Support	To provide Council Support Services	Number of Portfolio Committee meetings coordinated	4 Portfolio Committee meetings coordinated by 30 June 2026	OpEx	N/A	2 Portfolio Committee meetings coordinated by 31 December 2025	Achieved 2 Portfolio Committee meetings coordinated by 31 December 2025	N/A	N/A	Attendance Register and Minutes	5F
Development and Review of the Performance	To achieve a clean audit opinion	Timeous submission of quarterly reports on the	Submission of quarterly reports on the implementation of	OpEx	N/A	Submission of quarterly reports on the implementation of	Achieved Submission of quarterly reports on	N/A	N/A	Report and Acknowledgment register	5G

Budget and Treasury Office											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9 Functional Area / Development priorities	Output 6 Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Management System		implementation of the Audit Action Plan submitted to the office of the Municipal Manager	the Audit Action Plan to the office of the Municipal Manager within 15 days after the end of each quarter			the Audit Action Plan to the office of the Municipal Manager within 15 days after the end of each quarter	the implementation of the Audit Action Plan to the office of the Municipal Manager within 15 days after the end of each quarter				
Financial Viability and Financial Management	Maximize spending on CAPEX projects to promote implementation of projects	% of Budget spent on capital projects on the IDP and SDBIP	90% Budget spent on capital projects on the IDP and SDBIP by 30 June 2026	OpEx	N/A	50% Budget spent on capital projects on the IDP and SDBIP by 31 December 2025	Achieved 65% Budget spent on capital projects on the IDP and SDBIP by 31 December 2025	N/A	N/A	Expenditure report	5H
Financial Viability and Financial Management	100% of Operational budget on the IDP and SDBIP	% of Operational budget spent on the IDP and SDBIP	100% Operational budget spent on the IDP and SDBIP by 30 June 2026	OpEx	N/A	50% Operational budget spent on the IDP and SDBIP by 31 December 2025	Achieved 50% Operational budget spent on the IDP and SDBIP by 31 December 2025	N/A	N/A	Expenditure report	5I
Financial Viability and Financial Management	100% Payment of creditors within 30 days of receipt of valid invoice	% of Payment of creditors within 30 days of receipt of valid invoice	100% of creditors paid within 30 days of receipt of valid invoice by 30 June 2026	OpEx	N/A	100% of creditors paid within 30 days of receipt of valid invoice by 31 December 2025	Not Achieved 65.14% of creditors paid within 30 days of receipt of valid invoice by 31 December 2025	Lack of Funds: Our cash flow has been impacted recently due to unforeseen	We are working on improving cash flow through better financial forecasting	Creditors Ageing Analysis Report	5J

Budget and Treasury Office											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9	Output 6	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Functional Area / Development priorities								expenses leading to a temporary shortage of funds	and prioritizing payments based on critical needs		
Financial Viability and Financial Management	To improve overall financial management by developing and implementing appropriate financial management	Number of progress report on the implementation of valuation roll	1 progress report on the implantation of valuation roll by 30 June 2026	R1 000 000	R0	N/A	N/A	N/A	N/A	N/A	5K
mSCOA	To improve overall financial management by developing and implementing appropriate financial management	Number of quarterly progress report on the implementation of MSCOA submitted to the Municipal Manager	4 quarterly progress report on the implementation of MSCOA submitted to the municipal Manager by 30 June 2026	OpEx	N/A	2 quarterly progress report on the implementation of MSCOA submitted to the municipal Manager by 31 December 2025	Achieved 2 quarterly progress report on the implementation of MSCOA submitted to the municipal Manager by 31 December 2025	N/A	N/A	Progress report and Acknowledgment letter	5L

Budget and Treasury Office											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9 Functional Area / Development priorities	Output 6 Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Finance	To improve overall financial management by developing and implementing appropriate financial management	Number of VAT bi-monthly returns submitted within 10 working days	6 VAT bi-monthly returns submitted within 10 working days by 30 June 2026	OpEx	N/A	3 VAT bi-monthly returns submitted within 10 working days by 31 December 2025	Achieved 5 VAT bi-monthly returns submitted within 10 working days by 31 December 2025	SARS advised the municipality to submit VAT on a monthly basis.	N/A	VAT bi-monthly returns	5M
To maintain sound and effective financial management	To facilitate payment	% of Salaries & allowances paid by the 25th of each month	100% Salaries & allowances paid by the 25th of each month	OpEx	N/A	100% Salaries & allowances paid by the 25th of each month	Achieved 100% Salaries & allowances paid by the 25th of each month	N/A	N/A	Bank statements	5N
Compliance with legislative requirements	To ensure adherence to legislative requirement	Timeous Submissions of Annual Financial Statement to the Office of the Auditor General South Africa	Timeous Submissions of Annual Financial Statements to the Office of the Auditor General South Africa by 31 August 2025	OpEx	N/A	Timeous Submissions of Annual Financial Statements to the Office of the Auditor General South Africa by 31 August 2025	Achieved Timeous Submissions of Annual Financial Statements to the Office of the Auditor General South Africa by 31 August 2025	N/A	N/A	Acknowledgment letter	5O

Budget and Treasury Office											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9	Output 6	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Functional Area / Development priorities											
Compliance with legislative requirements	To ensure adherence to legislative requirement	Number of Section 71 Reports submitted to the office of the Municipal Manager, National and Provincial Treasury within 10 working days after the end of each month (Income and expenditure reports)	12 Section 71 Reports submitted to the Office of the Municipal Manager, National and Provincial treasury within 10 working days after the end of each month (Income and expenditure reports) by 30 June 2026	OpEx	N/A	6 Section 71 Reports submitted to the Office of the Municipal Manager, National and Provincial treasury within 10 working days after the end of each month (Income and expenditure reports) by 31 December 2025	Achieved	N/A	N/A	Section 71 Reports, PMS Acknowledgement register and Provincial and National Treasury confirmations Report	5P
Compliance with legislative requirements	To ensure adherence to legislative requirement	Compilation and submit time schedule of key deadlines to council	Compilation and submission of time schedule of key deadlines to council by 31 August 2025	OpEx	N/A	Compilation and submission of time schedule of key deadlines to council by 31 August 2025	Achieved	N/A	N/A	Council resolution & Time Schedule of Key Deadlines	5Q
Compliance with legislative requirements	To ensure adherence to legislative requirement	Timeous Tabling of 2026/2027 draft budget, budget related	Timeous Tabling of 2026/2027 draft budget and budget related	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	5R

Budget and Treasury Office											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9 Functional Area / Development priorities	Output 6 Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
		related policies and tariffs to Council	policies and tariffs to Council by the 31 March 2026								
Compliance with legislative requirements	To ensure adherence to legislative requirement	Timeous submission of 2026/2027 final budget, Related Policies and tariffs to Council	Timeous submission of 2026/2027 final budget, Related Policies and tariffs to Council by 31 May 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	5S
Ensure establishment of fully fledged SCM unit to deal with all components of the SCM policy	To ensure adherence to legislative requirement	Number of supply chain management reports submitted to the office of the Mayor	4 supply chain management reports submitted to the office of the Mayor by 30 June 2026	OpEx	N/A	2 supply chain management reports submitted to the office of the Mayor by 31 December 2025	Achieved 2 supply chain management reports submitted to the office of the Mayor by 31 December 2025	N/A	N/A	Report	5T
Effective financial management	To ensure effective financial management	Number of bank reconciliations prepared within 20 Days of the following month	12 Bank reconciliations prepared within 20 Days of the following month by 30 June 2026	OpEx	N/A	6 Bank reconciliations prepared within 20 Days of the following month by 31 December 2025	Achieved 6 Bank reconciliations prepared within 20 Days of the following month by 31 December 2025	N/A	N/A	Signed Bank reconciliation	5U

Budget and Treasury Office											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9 Functional Area / Development priorities	Output 6 Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Effective assets management	To ensure effective assets management	Number of Asset reconciliation prepared between General ledge and the Asset register	1 Asset reconciliation prepared between General ledge and the Asset register by 30 August 2024 and March 2026	OpEx	N/A	1 Asset reconciliation prepared between General ledge and the Asset register by 30 August 2025	Achieved 1 Asset reconciliation prepared between General ledge and the Asset register by 30 August 2025	N/A	N/A	Report and annual asset register	5V
Effective assets management	To ensure effective assets management	Number of Assets verification conducted	2 Assets verification conducted by 30 June 2026	OpEx	N/A	1 Assets verification conducted by 31 December 2025	Achieved 1 Assets verification conducted by 31 December 2025	N/A	N/A	Report and annual asset register	5W
Active billing and collection system to enhance revenue	To ensure effective revenue system	% collection on current year property rates owed	65% collection on current year property rates owed by 30 June 2026	OpEx	N/A	65% collection on current year property rates owed by 31 December 2025	Not Achieved 13% collection on current year property rates owed by 31 December 2025	N/A	N/A	Collection rate Report	5X
Effective financial management	To improve overall financial management by developing and	Timeous submission of Adjustment budget to Council for approval	Timeous submission of Adjustment budget to Council for approval by 28 February 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	5Y

Budget and Treasury Office											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9 Functional Area / Development priorities	Output 6 Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
	implementing appropriate financial management										
Facilitate provision of free basic services	To update Indigent register	Number of indigents registered	4000 indigents registered by 30 June 2026	OpEx	N/A	2000 indigents registered by 31 December 2025	Achieved 2045 indigents registered by 31 December 2025	N/A	N/A	Updated indigent register	5Z
Facilitate provision of free basic services	To update Indigent register	% of registered Indigent households with access to free electricity	500 New indigents with access to free basic electricity by 30 June 2026	OpEx	N/A	250 New indigents with access to free basic electricity by 31 December 2025	Achieved 386 New indigents with access to free basic electricity by 31 December 2025	N/A	N/A	Eskom configuration Report	5AA
Effective financial management	To ensure effective financial management	% contracts performance monitored per department	100% contracts performance monitored per department by 30 June 2026	OpEx	N/A	100% contracts performance monitored per department by 31 December 2025	Achieved 100% contracts performance monitored per department by 31 December 2025	N/A	N/A	Assessment Report	5AB

Planning and Development												
KPA	Administrative and financial capabilities of municipalities are enhanced											
Outcome 9	Output 6	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure	
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure	
Ensuring submission of PMS Reports and Conducting reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Timeous submission of accurate PMS quarterly Reports and complete POE to the office of the Municipal Manager within 5 Days after the end of each Quarter	Timeous submission of accurate PMS quarterly Reports and complete POE to the office of the Municipal Manager within 5 Days after the end of each Quarter	OpEx	N/A	Timeous submission of accurate PMS quarterly Reports and complete POE to the office of the Municipal Manager within 5 Days after the end of each Quarter	Achieved Timeous submission of accurate PMS quarterly Reports and complete POE to the office of the Municipal Manager within 5 Days after the end of each Quarter	N/A	N/A	Quarterly report and electronic PMS system dashboard	6A	
Ensuring submission of PMS Reports and Conducting reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Timeous submission of the 2025/2026 Mid-Term Report to the Office of the Municipal Manager by 20th January 2026	Timeous submission of the 2025/2026 Mid-Term Report to the Office of the Municipal Manager by 20th January 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6B	
Ensuring submission of PMS Reports and	Ensure that PMS Reports are submitted on time and	Number Department Quarterly Performance	4 Department Quarterly Performance Reviews	OpEx	N/A	2 Department Quarterly Performance Reviews	Achieved 2 Department Quarterly Performance Reviews	N/A	N/A	Departmental Attendance register and Minutes	6C	

Planning and Development											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9	Output 6	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Functional Area / Development priorities											
Ensuring submission of PMS Reports and Conducting reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Timeous tabling of 2025/2026 Mid-Term Report by the 31 st January 2026	Timeous tabling of 2025/2026 Mid-Term Report by the 31 st January 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6G
Ensuring submission of PMS Reports and Conducting reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Timeous submission of 2024/2025 Annual Performance Report to the office of Auditor General of south Africa	Timeous submission of 2024/2025 Annual Performance Report to the office of Auditor General of south Africa by 31 August 2025	OpEx	N/A	Timeous submission of 2024/2025 Annual Performance Report to the office of Auditor General of south Africa by 31 August 2025	Achieved Timeous submission of 2024/2025 Annual Performance Report to the office of Auditor General of south Africa by 31 August 2025	N/A	N/A	2024/2025 Annual Performance Report and Acknowledgement letter	6H
Ensuring submission of PMS Reports and Conducting reviews	Ensure that PMS Reports are submitted on time and Reviews conducted	Timeous tabling of 2024/2025 Annual Report to council	Timeous tabling of 2024/2025 Annual Report to council by 31 January 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6I
Provision of effective Corporate Administration and Support	To provide Council Support Services	Number of Portfolio Committee meetings coordinated	4 Portfolio Committee meetings coordinated by 30 June 2026	OpEx	N/A	2 Portfolio Committee meetings coordinated by 31 December 2025	Achieved 2 Portfolio Committee meetings coordinated by 31 December 2025			Attendance register and Minutes	6J

Planning and Development											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9 Functional Area / Development priorities	Output 6 Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Development and review of the Integrated Development Plan	Execution of IDP Processes	Timeous submission of the 2026/2027 IDP Process Plan to Council	Timeous submission of the 2026/2027 IDP Process Plan to Council by 30 August 2025	OpEx	N/A	Timeous submission of the 2026/2027 IDP Process Plan to Council by 30 August 2025	Achieved	N/A	N/A	2026/2027 IDP process plan and Council resolution	6K
Development and review of the Integrated Development Plan	Execution of IDP Processes	Number of Strategic IDP/PMS Steering Committee meetings held	2 Strategic IDP/PMS Steering Committee meetings held by 30 June 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6L
Development and review of the Integrated Development Plan	Execution of IDP Processes	Number of IDP Rep Forum Meetings Convened	1 IDP Rep Forum meetings convened by 30 June 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6M
Development and review of the Integrated Development Plan	Execution of IDP Processes	Timeous tabling of the 2026/2027 Draft IDP to Council	Timeous tabling of the 2026/2027 Draft IDP to Council by 31 March 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6N
Development and review of the Integrated Development Plan	Promote a culture of participator	Timeous submission of the 2026/2027	Timeous submission of the 2026/2027 Final IDP to Council for	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6O

Planning and Development											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9 Functional Area / Development priorities	Output 6 Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Development Plan	and good governance	Final IDP to Council for adoption	adoption by 31 May 2026								
Promote Spatial Planning and proper land use	Implementation of Spatial Planning Land Use Management Act	% implementation of Spatial Planning and Land Use Management	100% implementation of Spatial Planning and Land Use Management by 30 June 2026	OpEx	N/A	100% implementation of Spatial Planning and Land Use Management by 31 December 2025	Achieved 100% implementation of Spatial Planning and Land Use Management by 31 December 2025	N/A	N/A	Report	6P
Community Outreach program	Good governance and public participation	15 Community Based Priority reports submitted by Ward Councillor	15 Community Based Priority reports submitted by Ward Councillor by 31 December 2025	R0	R0	15 Community Based Priority reports submitted by Ward Councillor by 31 December 2025	Not Achieved 15 Community Based Priority reports submitted by Ward Councillor by 31 December 2025	Not stated	Not stated	Community Based Priority reports	6Q
Mayoral Outreach program	Good governance and public participation	Number of Mayoral IDP and Budget Consultations	1 Mayoral IDP and Budget Consultations by 31 May 2026	R450 000	R0	N/A	N/A	N/A	N/A	N/A	6R
Performance Management	Review the Performance Management System Policy Framework	Reviewed 2026/2027 PMS policy framework	Reviewed 2026/2027 PMS policy framework by 30 June 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6S

Planning and Development											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9 Functional Area / Development priorities	Output 6 Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Performance Management	Development of SDBIP document	Development of 2026/2027 Draft SDBIP	Development 2026/2027 Draft SDBIP by 31 March 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6T
Performance Management	Development of SDBIP document	Development of 2026/2027 Final SDBIP	Development of 2026/2027 Final SDBIP by 30 June 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6U
Performance Management	Development of Performance Agreement for Financial Year	Number of Performance Agreements Signed by Senior Managers	7 Performance Agreements Signed by Senior Managers by 31 st July 2025	OpEx	N/A	7 Performance Agreements Signed by Senior Managers by 31 st July 2025	Achieved 7 Performance Agreements Signed by Senior Managers by 31 st July 2025	N/A	N/A	Performance Agreements Signed by Senior Managers	6V
Performance Management	Development of Performance Agreement for Financial Year	Number of Reviewed Performance Agreements Signed by Senior Managers	7 Reviewed Performance Agreements Signed by Senior Managers by 31 st January 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6W
Performance Management	Senior managers' Performance assessment performed	Number of Senior Managers' performance assessment performed	1 Senior Managers' performance assessment performed by 30 June 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6X

Planning and Development											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9 Functional Area / Development priorities	Output 6 Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Performance Management	Line Managers' performance assessment performed	Number of Line Managers' performance assessments performed	4 Line Managers' performance assessments performed by 30 June 2026	OpEx	N/A	2 Line Managers' performance assessments performed by 31 December 2025	Not Achieved 0 Line Managers' performance assessments performed by 31 December 2025	Delay in completion of job descriptions	To be achieved in the next quarter	Performance Assessment Report	6Y
Effective financial management	To ensure effective financial management	% contracts performance monitored per department	100% contracts performance monitored per department by the 30 June 2026	OpEx	N/A	100% contracts performance monitored per department by the 31 December 2025	Achieved 100% contracts performance monitored per department by the 31 December 2025	N/A	N/A	Assessment Report	6Z
Development of Newsletter	Good governance and public participation	Number of municipal newsletters published	2 Municipal newsletters published by 30 June 2026	R0	R0	1 Municipal newsletters published by 31 December 2025	Achieved 1 Municipal newsletters published by 31 December 2025	N/A	N/A	Municipal newsletter	6AA
Good governance and public participation	To encourage public participation	Number of Ward Committee meetings coordinated	168 Ward Committee Meetings coordinated by 30 June 2026	R2 700 000	R0	84 Ward Committee Meetings coordinated by 31 December 2025	Not Achieved 79 Ward Committee Meetings coordinated by 31 December 2025	None submission of minutes to Speakers Office	Submission of memo requesting councillors to submit minutes to the Speakers	Attendance register and Minutes	6AB

Planning and Development											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9 Functional Area / Development priorities	Output 6 Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
									Office. Attached memo of co-ordination		
Good governance and public participation	To encourage public participation	Number of Ward Public meetings coordinated	168 Ward Public Meetings coordinated by 30 June 2026	OpEx	N/A	84 Ward Public Meetings coordinated by 31 December 2025	Not Achieved 73 Ward Public Meetings coordinated by 31 December 2025	None submission of minutes to Speakers Office	Submission of memo requesting councillors to submit minutes to the Speakers Office. Attached memo of co-ordination	Minutes and Attendance register	6AC
Good governance and public participation	To encourage public participation	Number of Ward Committee Forum meetings Held	4 Number of Ward Committee Forum meetings Held by 30 June 2026	R0	R0	2 Number of Ward Committee Forum meetings Held by 31 December 2025	Not Achieved 0 Number of Ward Committee Forum meetings Held by 31 December 2025	Due to financial crisis experienced by the institution as there is no budget for such	As soon as the institution is financially stable such target will be achieved more especially in the second quarter	Minutes and Attendance register	6AD
To perform an oversight function and	Improved level of corporate governance and	Number of Oversight public consultations	1 Oversight public consultations on the Annual Report held by 31 March 2026	R757 000	R0	N/A	N/A	N/A	N/A	N/A	6AE

Planning and Development											
KPA	Outcome 9	Output 6	Administrative and financial capabilities of municipalities are enhanced								
Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
promote transparency	compliance through efficient and effective standards, practices and systems	on the Annual Report held									
To perform an oversight function and promote transparency	Improved level of corporate governance and compliance through efficient and effective standards, practices and systems	Timeous tabling of 2024/2025 Oversight Report to Council for approval	Timeous tabling of 2024/2025 Oversight Report to Council for approval by 31 March 2026	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6AF
To perform an oversight function and promote transparency	Improved level of corporate governance and compliance through efficient and effective standards, practices and systems	Timeous submission of the 2024/2025 oversight report to Legislature and Auditor	Timeous submission of the 2024/2025 oversight report to Auditor General of South Africa within seven (7)	OpEx	N/A	N/A	N/A	N/A	N/A	N/A	6AG

Planning and Development											
KPA	Administrative and financial capabilities of municipalities are enhanced										
Outcome 9	Output 6	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Functional Area / Development priorities	effective standards, practices and systems	General of South Africa within seven (7) days after adoption	days after adoption by 30 June 2026								
To perform an oversight function and promote transparency	Improved level of corporate governance and compliance through efficient and effective standards, practices and system	Number of MPAC quarterly reports per plan submitted to Council	4 MPAC quarterly reports submitted to Council by 30 June 2026	OpEx	N/A	2 MPAC quarterly reports submitted to Council by 31 December 2025	Not Achieved 2 MPAC quarterly reports per plan submitted to Council by 31 December 2025	Due to the non-sitting of the ordinary council meeting	To be achieved in the next quarter	Report and Council Resolution	6AH
Facilitate the provision of public amenities: housing	To Monitor housing service/projects in order to improve access to services	Number of Housing Program Meetings Attended	4 Housing Program Meetings Attended by 30 June 2026	OpEx	N/A	2 Housing Program Meetings Attended by 31 December 2025	Achieved 2 Housing Program Meetings Attended by 31 December 2025	N/A	N/A	Report, Attendance Register and Minutes	6AI
To promote customer feedback	To facilitate effective relationship between the	% Queries or Complaints registered within 7	100% Queries or Complaints registered within 7 working days after	OpEx	N/A	100% Queries or Complaints registered within 7 working days	Achieved 100% Queries or Complaints registered	N/A	N/A	Complaints register and Report	6AJ

Planning and Development												
KPA	Administrative and financial capabilities of municipalities are enhanced											
Outcome 9	Output 6	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Functional Area / Development priorities												
		Municipality and the public	working days after the reported incident date	the reported incident date by 30 June 2026			after the reported incident date by 31 December 2025	within 7 working days after the reported incident date by 31 December 2025				
To promote customer feedback		To facilitate effective relationship between the Municipality and the public	Queries or Complaints responded to within 30 days after the reported incident date	Queries or Complaints responded to within 30 days after the reported incident date	OpEx	N/A	Queries or Complaints responded to within 30 days after the reported incident date	Achieved Queries or Complaints responded to within 30 days after the reported incident date	N/A	N/A	Complaints register and Report	6AK
Advocacy for the rights of the elderly, children and persons with disability		To support people with disabilities	Number of Disability Program Supported per plan	4 Disability Programs Supported per plan by 30 June 2026	R30 000	R0	2 Disability Programs Supported per plan by 31 December 2025	Achieved 7 Disability Programs Supported per plan by 31 December 2025	N/A	N/A	Report, attendance register	6AL
To promote youth development		To harness the potential of young people to enable them to play a meaningful role in society	Youth Development Programs supported per plan	4 Youth development Programs supported per plan by 30 June 2026	R0	R0	2 Youth development Programs supported per plan by 31 December 2025	Achieved 5 Youth development Programs supported per plan by 31 December 2025	N/A	N/A	Report, attendance register	6AM

Planning and Development												
KPA	Administrative and financial capabilities of municipalities are enhanced											
Outcome 9	Output 6	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
To promote youth development		To take a Girl Child to a practical Work Environment	Number of Children taken to practical work environment	20 Children taken to practical work Environment by 30 June 2026	R30 000	R0	N/A	N/A	N/A	N/A	N/A	6AN
To develop and promote Community Based Organizations		To support different organizations within the community	Number of NGO's/ CBO's and Moral regeneration programs supported per plan	12 NGO's/ CBO's, Moral regeneration, and Social Cohesion programs supported per plan by 30 June 2026	R20 000	R0	6 NGO's/ CBO's, Moral regeneration, and Social Cohesion programs supported per plan by 31 December 2025	Achieved 16 NGO's/ CBO's, Moral regeneration, and Social Cohesion programs supported per plan by 31 December 2025	Overachievement due to collaboration and partnership with sector departments and community based organisation	N/A	Report, attendance register	6AO
To develop and promote Community Based Organizations		To mobilize communities against social impacts of HIV/Aids	Number of HIV/AIDS Programs supported per plan	4 HIV/AIDS Programs supported per plan by 30 June 2026	R0	R0	2 HIV/AIDS Programs supported per plan by 31 December 2025	Achieved 2 HIV/AIDS Programs supported per plan by 31 December 2025	N/A	N/A	Report, attendance register	6AP
Advocacy for the rights of the elderly		To support the elderly within the community	Number of interventions conducted to support	4 interventions conducted to support campaigns for	R20 000	R0	2 interventions conducted to support campaigns for	Achieved 5 interventions conducted to support	Due to collaboration and partnership	N/A	Report, attendance register	6AQ

Planning and Development											
KPA	Output 6	Administrative and financial capabilities of municipalities are enhanced									
Outcome 9 Functional Area / Development priorities	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
		campaigns for advocacy of elderly rights	advocacy of elderly rights by 30 June 2026			advocacy of elderly rights by 31 December 2025	campaigns for advocacy of elderly rights by 31 December 2025	with sector departments			
Advocacy for the rights of the women	To support the women within the community	Number of interventions conducted to support campaigns for advocacy of violence against women, and LGBTQIA+	4 Interventions conducted to support campaigns for advocacy of violence against women, and LGBTQIA+ by 30 June 2026	R15 280	R0	2 Interventions conducted to support campaigns for advocacy of violence against women, and LGBTQIA+ by 31 December 2025	Achieved 3 Interventions conducted to support campaigns for advocacy of violence against women, and LGBTQIA+ by 31 December 2025	Due to collaboration and partnership with sector departments	N/A	Report, attendance register	6AR
Advocacy for the rights of the women	To support the women within the community	Number of interventions conducted to support campaigns for advocacy of children	4 Interventions conducted to support campaigns for advocacy of children by 30 June 2026	R10 000	R0	2 Interventions conducted to support campaigns for advocacy of children by 31 December 2025	Achieved 7 Interventions conducted to support campaigns for advocacy of children by 31 December 2025	Due to collaboration and partnership with sector departments	N/A	Report, attendance register	6AS
Making a difference in various villages	Support to Community Matsema	Number of Community initiated Matsema supported per plan	4 Community initiated Matsema supported per plan by 30 June 2026	R0	R0	2 Community initiated Matsema supported per plan by 31 December 2025	Achieved 3 Community initiated Matsema supported per plan by 31 December 2025	N/A	N/A	Report, attendance register	6AT

Planning and Development												
KPA	Administrative and financial capabilities of municipalities are enhanced											
Outcome 9	Output 6	Strategic Objective	Key Performance Indicator	Annual Performance Target 2024/2025	Budget	Expenditure	Mid-Term Target	Actual Performance	Reason for under/over performance	Remedial Action	POE	Annexure
Functional Area / Development priorities												
Providing decent burials to disadvantaged families	To support needy families	% Pauper Funerals assisted per request	100% Pauper Funerals assisted per request by 30 June 2026	R400 000	R151 611.97	100% Pauper Funerals assisted per request by 31 December 2025	Achieved	100% Pauper Funerals assisted per request by 31 December 2025	N/A	N/A	Report and Invoice	6AU

6. FINANCIAL PERFORMANCE

Operational Revenue and Expenditure Performance

NW 397 Kagisano-Molopo- Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

R thousands	2024/25 Audited Outcome	2025/26 Year TD actual	2025/26 Year TD budget	YTD variance	YTD variance %	Full Year Forecast
Ref	Description	Monthly actual	Year TD actual	Year TD budget	YTD variance	Full Year Forecast
	Revenue					
	Exchange Revenue					
	Service charges - Electricity	—	—	—	—	—
	Service charges - Water	—	—	—	—	—
	Service charges - Waste Water Management	—	—	—	—	—
	Service charges - Waste management	—	—	—	—	—
	Sale of Goods and Rendering of Services	106	53	77	(24)	155
	Agency services	—	—	—	—	—
	Interest earned from Receivables	—	—	—	—	—
	Interest from Current and Non Current Assets	171	144	62	(62)	124
	Dividends	—	—	—	—	—
	Rent on Land	—	—	—	—	—
	Rental from Fixed Assets	653	2 279	618	1 661	1 235
	Licence and permits	—	—	—	—	—
	Special taxing services	325	253	56	197	112
	Non-current Asset Revenue					
	Property tax	—	—	—	—	—
	Surcharges and Taxes	—	—	9 103	(9 103)	13 836
	Fines, penalties and forfeits	—	—	—	—	—
	Licence and permits	—	—	—	—	—
	Transfers and subsidies - Operational	121 384	123 120	84 304	38 816	108 609
	Interest	—	—	7 300	(7 300)	14 600
	Fuel Levy	—	—	—	—	—
	Operational Revenue	—	—	—	—	—
	Gain on disposal of Assets	—	—	—	—	—
	Other Gains	—	—	—	—	—
	Discontinued Operations	—	—	—	—	—
	Total Revenue (excluding capital transfers and contributions)	122 668	125 849	101 550	24 299	198 730
	Expenditure BY Type					
	Employee related costs	33 670	34 758	39 806	(5 047)	79 611
	Remuneration of councillors	7 226	7 045	7 718	(673)	15 436
	Bulk purchases - electricity	—	—	—	—	—
	Inventory consumed	—	—	—	—	—
	Debt impairment	—	—	9 103	(9 103)	9 103
	Interest	—	—	27 934	(27 934)	27 934
	Contracted services	48 238	52 759	125	(125)	250
	Transfers and subsidies	34	140	19 191	33 578	38 382
	Irrecoverable debts written off	—	—	—	—	—
	Operational costs	20 506	16 323	18 039	(1 715)	36 077
	Losses on Disposal of Assets	—	—	—	—	—
	Other Losses	—	—	—	—	—
	Total Expenditure	109 675	111 036	121 915	(10 880)	206 794
	Surplus/(Deficit)	12 994	14 813	(20 366)	35 179	(8 063)
	Transfers and subsidies - capital (monetary allocations)	—	—	—	—	—
	Surplus/(Deficit) after capital transfers & contributions	(240)	14 101	18 852	(4 752)	37 704
	Transfers and subsidies - capital (in-kind)	—	—	—	—	—
	Surplus/(Deficit) after income tax	12 753	28 914	(1 513)	—	29 641
	Share of Surplus/Deficit attributable to Joint Venture	—	—	—	—	—
	Share of Surplus/Deficit attributable to Minorities	—	—	—	—	—
	Surplus/(Deficit) attributable to municipality	12 753	28 914	(1 513)	—	29 641
	Share of Surplus/Deficit attributable to Associate	—	—	—	—	—
	Inter-company/Parent's subsidiary transactions	—	—	—	—	—
	Surplus/ (Deficit) for the Year	12 753	28 914	(1 513)	—	29 641

**Total Revenue, excluding capital transfers and contributions, realised for year-to-date actual is R125,8 million, this includes conditional grants.
Total actual revenue for the month of December 2025 is R53,6 million.**

Exchange revenue

1. Sales of Goods and Rendering of Goods

- This consists mainly of selling of tender documents and issuing of property clearance certificates.
- As at Mid-term the municipality sold tender documents and property clearance certificate amounting to R53 000.00 of the total year-to-date actual.
- A possible downward adjustment needs to be considered.

2. Interest earned on receivables

- This relates to interest charged on outstanding debtors relating to rental debtors.
- This is due to the low collection of debt from rental debtors.
- Revenue enhancement initiatives and debt collection processes will be enforced to ensure that debt is collected.
- Possible adjustments in interest earned on receivables will be necessary.

3. Interest from current and non-current assets

- This consists of interest earned on the main bank account and investment call accounts.
- Only R144 000 of the budgeted interest earned as at mid-term on these accounts were realised as of December 2025.
- More funds to be transferred to investment call accounts to ensure more interest is earned on these accounts.

4. Rental from Fixed Assets

- This consists of hiring of municipal properties such as halls and sports facilities and the rental of municipal properties (investment properties).
- R2.2 million of the budget as a mid-term was realised. This is due to vacancies in rental properties as well as the decrease in hiring of municipal properties.
- Downward adjustment may be required to align with the trend of the past 6 months.

5. Operational Revenue:

- This consists of insurance claim refunds, year to date actuals as of December 2025 is R253 thousand.

Non-exchange Revenue

1. Transfers and subsidies – Operational Expenditure

- This consists of operational grant expenditure and equitable share grant receipts
- Refer to the receipt and allocation of the grants as per DoRA for the 2025/2026 financial year.

2. Property Rates:

Property rates billing will be done in January 2026

1. Employee related cost

- R34 million was spent as at Mid-term of 2025/2026 financial year, which is 13% less than what was budgeted for.
- This is due to the vacancies within the municipality, which was not filled, including the vacancies in senior managers.

2. Remuneration of councillors:

- R7 million was spent as of December 2025. This is 9% less than what was budgeted for at Mid-Term.
- This is due to the decrease in Upper Limit Grading.

3. Debt impairment:

- Debt impairment would be determined at year-end.

4. Depreciation and asset impairment:

- This was not determined as at December 2024. This would be done at year-end.

5. Contracted Services:

- R52.7 million of the contracted services was spent as of December 2025.
- Contracted services expenditure needs to be monitored to ensure that it meets the deliverables of annual project plan as well as that it is within the annual budget projections.
- Upwards adjustment to contracted services needs to be considered.

6. Operating costs:

- R16.3 million was spent on operating costs as at of December 2025.
- Detail breakdown of the over/under expenditure per vote and per expense line item including possible reasons for adjustments are explained in the annexures attached herewith.

Actual expenditure vs year-to-date budgeted expenditure is at 91% of what was budgeted for month 06 (December 2025).

Operational Expenditure per vote

NW 397 Kagisano-Molopo- Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06

Vote Description	Ref	2024/25		2025/26		YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	
R thousands								
Revenue by Vote								
Vote 1 - Executive and council	1	39 529	50 007	—	18 024	43 098	25 004	50 007
Vote 2 - Finance and administration		33 587	106 374	—	37 699	65 149	53 187	106 374
Vote 3 - Internal audit		—	—	—	—	—	—	—
Vote 4 - Community and social services		—	—	—	—	—	—	—
Vote 5 - Sport and recreation		—	—	—	—	—	—	—
Vote 6 - Public safety		16 992	20 073	—	8 412	17 330	10 036	20 073
Vote 7 - Housing		—	—	—	—	—	—	—
Vote 8 - Health		—	—	—	—	—	—	—
Vote 9 - Planning and development		—	—	—	—	—	—	—
Vote 10 - Road transport		15 568	54 001	—	6 112	15 870	27 000	54 001
Vote 11 - Environmental protection		—	—	—	—	—	—	—
Vote 12 - Energy sources		—	—	—	—	—	—	—
Vote 13 - Water management		—	—	—	—	—	—	—
Vote 14 - Waste management		—	—	—	—	—	—	—
Vote 15 - Other		15 568	5 980	—	—	8 358	2 950	5 980
Total Revenue by Vote	2	121 244	236 435	—	70 246	149 806	118 217	236 435
Expenditure by Vote								
Vote 1 - Executive and council	1	20 742	48 336	—	5 166	22 922	24 168	48 336
Vote 2 - Finance and administration		70 696	121 167	—	10 415	73 595	60 584	121 167
Vote 3 - Internal audit		—	—	—	—	—	—	—
Vote 4 - Community and social services		178	442	—	22	479	221	442
Vote 5 - Sport and recreation		—	—	—	—	—	—	—
Vote 6 - Public safety		9 465	17 661	—	1 496	9 757	8 830	17 661
Vote 7 - Housing		—	—	—	—	—	—	—
Vote 8 - Health		—	—	—	—	—	—	—
Vote 9 - Planning and development		—	—	—	—	—	—	—
Vote 10 - Road transport		5 925	13 506	—	823	4 121	6 753	13 506
Vote 11 - Environmental protection		—	—	—	—	—	—	—
Vote 12 - Energy sources		—	—	—	—	—	—	—
Vote 13 - Water management		—	—	—	—	—	—	—
Vote 14 - Waste management		—	—	—	—	—	—	—
Vote 15 - Other		2 706	5 682	—	26	162	2 841	5 682
Total Expenditure by Vote	2	109 713	206 794	—	17 949	111 036	103 397	206 794
	2	11 531	29 641	—	52 297	38 770	14 820	29 641

This is a breakdown of the expenditure per department as per mSCOA classification.

Cash and Cash Equivalents

KAGISANO-MOLOPO LOCAL MUNICIPALITY CALL ACCOUNT INVESTMENT REGISTER SUMMARY 30 JUNE 2026

No	Description	Banking Institution	Account Description	Account number	Account Status	Account Close Date	OPENING BALANCE	INTEREST RECEIVED	WITHDRAWAL	BANK CHARGES	DEPOSITS	CLOSING BALANCE
1	Municipal Infrastructure Grant	First National Bank	Call Account	62360911202	Active	N/A	-	308 547.50	-35 900 000.00	-45.00	36 000 000.00	408 502.50
2	Financial Management Grant	First National Bank	Call Account	62371561062	Active	N/A	15 648.52	517.31	-	-45.00	-	16 120.83
3	MIG (KLM)	Standard Bank	Call Account	048549592	Active	N/A	1 487.23	-	-	-	-	1 487.23
4	Liquidity Plus Account	ABSA	Call Account	9401607262	Active	N/A	-	9 833.57	-	-	1 000 000.00	1 009 833.57
5	Investment Tracker	ABSA	Call Account	9403588204	Active	N/A	-	50 301.37	-	-	15 000 000.00	15 050 301.37
TOTAL							17 135.75	369 199.75	-35 900 000.00	-90.00	52 000 000.00	16 486 245.50

Municipal Investment Regulations, section 9, states that: “

- The accounting officer of the municipality or municipal entity must within 10 working days of the end of each month, as part of the section 71 report required by the Act (MFMA), submit to the mayor of the municipality or the board of directors of the municipal entity a report describing in accordance with general recognised accounting practice, the investment portfolio of that municipality or municipal entity as at the end of the month
- The report referred to in sub regulation (1) must set out at least –
 - The market value of each investment at the beginning of the reporting period;
 - Any changes to the investment portfolio during the reporting period;
 - The market value of each investment as at the end of the reporting period; and
 - Fully accrued interest and yield for the reporting period.
 - The total investment call accounts as at 31 December 2025 was R 16 486 245.50.
 - Interest on investment call accounts received as of December 2025 is R369 199.75.
 - Funds to be transferred to investment call accounts to ensure more interest is earned on these accounts.

The total cash and cash equivalent at the end of the month of December 2025 is R 17 854 906.66. This includes both the main bank account, and the investment call accounts.

Capital Expenditure performance

PROJECT NAME	BUDGETED AMOUNT	ACTUAL EXPENDITURE	DIFFERENCE	% SPENT
Installation of Solar(PHOTO VOLTAC) High Mast light in Pouval, Ethol, Madinonyane (Ward 8) Kgokgole, Dipudi (Ward 7) and Tseoge Ward11	1 254 115.53	8 733 343.41	- 7 479 227.88	696.375
Piet Plessis Sport Facility-Phase	24 137 899.24	10 357 281.77	13 780 617.47	43%
Construction of Kudunkgwane internal roads and stormwater	11 138 985.23	3 493 318.04	7 645 667.19	31%
Energy Efficiency Demand Side Management Grant	3 000 000.00	2 000 000.00	1 000 000.00	67%
Total	39 531 000.00	24 583 943.22	14 947 056.78	62%

- The municipality is currently under Cost Reimbursement Model.
- MIG year-to-date expenditure as at 31st December is R 24,5 million, which symbolise 65% of the budget.

GRANTS

GRANT RECEIPT SUMMARY 30 JUNE 2025/2026

CONDITIONAL GRANTS

GRANT DESCRIPTION	ALLOCATION PER DORA R	ADDITIONAL ALLOCATION R	TOTAL ALLOCATION R	ACTUAL GRANT RECEIVED R	SURRENDERED R	OUTSTANDING GRANTS NOT YET RECEIVED R
Municipal Infrastructure Grant	36 531 000.00	-	36 531 000.00	23 153 000.00	-	13 378 000.00
Financial Management Grant	3 000 000.00	-	3 000 000.00	3 000 000.00	-	-
DSAC - Libraries	1 060 000.00	-	1 060 000.00	-	-	1 060 000.00
EPWP - Public Works	2 241 000.00	-	2 241 000.00	560 000.00	-	1 681 000.00
LG Seta	-	-	-	-	-	-
Energy efficiency and demand side management grant	3 000 000.00	-	3 000 000.00	2 000 000.00	-	1 000 000.00
TOTAL	45 832 000.00	-	45 832 000.00	28 713 000.00	-	17 119 000.00

UNCONDITIONAL GRANTS

GRANT DESCRIPTION	ALLOCATION PER DORA R	ADDITIONAL ALLOCATION R	TOTAL ALLOCATION R	ACTUAL GRANT RECEIVED R	SURRENDERED R	UNSPENT PORTION R
Equitable share	160 479 000.00	-	160 479 000.00	120 359 000.00	-	40 120 000.00
TOTAL	160 479 000.00	-	160 479 000.00	120 359 000.00	-	40 120 000.00

Achievement of Planned Targets – 68%

Some of the planned targets in the annual performance report were not achieved for the KPA selected for audit. The following depicts:-

Key performance indicator	Planned target	Reported achievement
Number of portfolio committee meetings coordinated	4 Portfolio committee meetings coordinated	3 portfolio committee meetings coordinated
Number of electricity project management meetings attended	4 electricity projects management meetings attended by 30 June 2025	2 electricity projects management meetings attended
Number of sports facilities constructed at Piet Plessis	1 construction of sport facility at Piet Plessis by 30 June 2025	The project was partially achieved (multi-year project)
Number of kilometres of access road from main road Mmusi Primary (Ward 1)	3.2 km of access road constructed from main road to Mmusi Primary(Ward 1)	The project was partially achieved (multi-year project)
Number of fenced cemeteries for all 15 municipal Wards	10 fenced cemeteries for all 15 municipal wards by 30 June 2025	3 fenced cemeteries for all 15 municipal wards
% implementation of the operational maintenance plan	100% implementation of the operational maintenance plan by 30 June 2025	0% implementation of the operational maintenance plan

9. Audit Opinion

The municipality for the 2024/2025 received an Adverse audit Opinion even though the audit opinion did not change from the previous year we have reduced the audit paragraphs from 18 (2024) to 9 (2025) which reflects a 50% reduction and a building block to guiding the institution to unqualified.

10. Post Audit Action Plan (PAAP)

The municipality has recorded a total of 80 Unresolved findings, which is an improvement from 2024 wherein we recorded a total of 134. This reflects a decrease of 42%

The summative findings are follows :

- Financial Reporting and compliance : 40
- Performance Information: 10
- Internal control deficiencies : 30

11. Indigent Management

The municipality has registered 5 372 Indigents to date.

As at 31st December 2025

- Total number of new indigents registered – 2 045
- Total number of indigents configured – 2 045
- Total number of indigents with access to Free Basic Electricity - 2 017

12. ALIGNMENT OF KEY PERFORMANCE AREA

The mid-term session noted that Municipalities in terms of Municipal Systems Act (2000) are required to establish and implement Performance Management System to ensure that government outcomes related to provision of quality service delivery are met. It is against this that the following 5 Key Performance Areas of Local Government were formulated, through the Municipal Planning and Performance Management Regulations.

- KPA 1: Municipal Transformation & Organization Development
- KPA 2: Basic Service and Infrastructure Development
- KPA 3: Local Economic Development
- KPA 4: Municipal Financial Management and Financial Viability
- KPA 5: Good Governance and Public Participation

The mid-term session further acknowledged the misalignment of the 5th Key Performance Indicator between all planning document and the organizational structure.

13. MUNICIPAL CHALLENGES

- Slow progress by contractor on the Construction of Kudunkwane Access Road
- The municipality is currently under financial distress and cannot adhere to its financial obligations on time
- Municipal wage bill above the Threshold
- Poor revenue Collections
- AG identified that most of the indigents in the municipal register were duplicates, this is due to the fact that the municipality doesn't have a proper system that can be utilised to capture the indigents. The municipality is still using the excel spreadsheet which makes it difficult to identify the qualifying indigents.

14. MEASURES TAKEN TO IMPROVE PERFORMANCE

- Implement contract management measure on the Kudunkwane Access road
- Source more funding from other financial streams

- enforce the municipality's Credit control and Debt collection policy as well as encouraging participation.
- Speedup signing of lease agreements on municipal properties.
- Improve alignment between valuation data, billing systems, and financial records by standardising data definitions, improving system

15. RECOMMENDATIONS

The Mid-term session recommended/resolved on that Management should:

- urgently fast-track the appointment of a suitably qualified Supply Chain Management (SCM) Manager to strengthen compliance with SCM legislation, improve contract management and oversight, and address recurring audit findings, thereby enhancing governance, internal controls, and overall financial management
- Ensure as per the National Treasury's advice we adopt the for 2026/2027 funded budget including the 2025/2026 Adjustment Budget.
- Adopted 2025/2026 budget be adjusted and submitted to council as per section 28 of Municipal Financial Management Act.
- Key Performance Area : Good Governance and Public Participation be aligned in all the municipal planning documents and Planning and Development be a unit within the same Key Performance Area.
- Indigent Management support be given a special attention
- PAAP be adopted together with the Annual Report

Mr. Olebile Ntsimane

Acting Municipal Manager


 Date: 21/01/2026

I Cllr. Mosimanegape Diphikwe, the Designated Mayor of Kagisano-Molopo Local Municipality, hereby certify that this Mid-Term Performance Budget and Performance Report for the period 1 July-31 December 2025 has been prepared in accordance with the Municipal Financial Management Act and the Budget and Performance Regulation

Cllr. Mosimanegape Diphikwe

Designated Mayor, Kagisano-Molopo Local Municipality

Date: 21/01/2026