



DITSOBOTLA LOCAL MUNICIPALITY

MID-TERM PERFORMANCE ASSESMENT REPORT

01 July – 31 December 2025

[Section 72 of the Municipal Finance Management Act 56 of 2003]

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PART 1: IN-YEAR REPORT FOR THE PERIOD ENDING DECEMBER 2025

1. PURPOSE

To report on the Financial Results for the month of December 2025 and the mid-year budget and performance assessment as required in terms of section 72 read together with 52(d) of the Municipal Finance Management Act No.56 of 2003.

2. BACKGROUND

The Mayor's report provides context, outlining the legislative requirements and key factors that shape the budget statement for the month.

3. MAYOR'S REPORT

Section 72 of the MFMA requires that the accounting officer of the municipality, by 25th January each year, assess the performance of the municipality for the first half of the financial year. The report must be submitted to the Mayor and relevant Treasuries. The report from the accounting officer should further indicate if the adjustment budget is necessary by means of recommendations.

On 3 September 2025 the Cabinet invoked National intervention in line with section 139(7) of the constitution in respect of Ditsobotla Local Municipality on the basis of the recommendation made by the North West Provincial EXCO to escalate the intervention.

This national intervention will be implemented in accordance with Section 139(7) of the Constitution, read together with Chapter 13 of the Municipal Finance Management Act (MFMA). In terms of Section 150(2)(a) of the MFMA, the national executive assumes the powers and functions ordinarily exercised by the provincial executive. Accordingly, the Minister of Finance will assume the powers and functions of the MEC for Finance for the duration of the intervention.

Based on the municipality status quo the adjustment budget is necessary as some line items in the budget will need to be adjusted upwards other downwards. The Municipality adopted the budget that sets out revenue and expenditure targets. This mid-year budget and performance report is a mechanism to review the progress that has been made by the Municipality in realizing the targets it had set for itself at the beginning of the financial year. The mid-term will also assist in the development of the Adjustment Budget as a separate process.

4. RECOMMENDATIONS

It is recommended that

- The Section 72 mid-term performance assessment report ending 31 December 2025
- That the 2025/26 annual budget be adjusted to accommodate over and under expenditures within votes and be submitted to Council by 28 February 2026.
- That the mid-year budget and performance assessment report be placed on the municipal website within five days after it was tabled to council

5. EXECUTIVE SUMMARY

North West: Ditsobotla (NW384) - Table C1 Monthly Budget Statement Summary - M06 DEC

Description R thousands	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<u>Financial Performance</u>								
Property rates	88 630	92 750	–	13 489	80 650	46 375	34 274	74%
Service charges	166 769	193 118	–	28 259	167 286	96 559	70 727	73%
Investment revenue	370	200	–	–	11	100	(89)	-89%
Transfers and subsidies - Operational	187 589	194 595	–	55 960	138 042	97 298	40 745	42%
Other own revenue	11 671	407 446	–	386	3 010	203 723	(200 713)	-99%
Total Revenue (excluding capital transfers and contributions)	455 029	888 110	–	98 094	388 998	444 055	(55 057)	-12%
Employee costs	288 338	300 000	–	25 705	135 077	150 000	(14 923)	-10%
Remuneration of Councillors	17 053	18 000	–	1 319	6 184	9 000	(2 816)	-31%
Depreciation and amortisation	33 818	32 000	–	–	–	16 000	(16 000)	-100%
Interest	26 087	–	–	2 169	17 521	–	17 521	
Inventory consumed and bulk purchases	215 731	203 000	–	17 139	121 402	101 500	19 902	20%
Transfers and subsidies	–	–	–	–	–	–	–	
Other expenditure	75 423	82 600	–	3 763	24 619	41 300	(16 681)	-40%
Total Expenditure	656 450	635 600	–	50 095	304 804	317 800	(12 996)	-4%
Surplus/(Deficit)	(201 421)	252 510	–	48 000	84 195	126 255	(42 061)	-33%
Transfers and subsidies - capital (monetary allocations)	24 949	42 709	–	21 801	32 650	21 354	11 296	53%
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	
Surplus/(Deficit) after capital transfers & contributions	(176 472)	295 219	–	69 801	116 845	147 610	(30 765)	-21%

REVENUE BY SOURCE.

The Year-to-Date actual operating revenue is R 388,9m, which is 12% below the YTD budget projections of R444,05m at the end of December 2025.

OPERATING EXPENDITURE

-Current expenditure amounts to R304,7m which is 4% below YTD budget projections of R317,8m at the end of December 2025.

ALLOCATIONS RECEIVED

The municipality has received the following Grants at the end of December 2025:

- EQUITABLE SHARE R 134m
- FMG R 3m
- MIG R 32,6m
- EPWP R 1m

6. BUDGET PERFORMANCE OVERVIEW

6.1 FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY SOURCE/TYPE) – DECEMBER 2025

North West: Ditsobotla (NW384) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)- M06 DEC									
Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Revenue									
Exchange Revenue									
Service charges - Electricity		116 523	134 690	—	17 863	88 262	67 345	20 917	31%
Service charges - Water		10 680	13 943	—	3 823	35 287	6 972	28 315	406%
Service charges - Waste Water Management		20 863	23 949	—	3 673	26 802	11 975	14 828	124%
Service charges - Waste management		18 703	20 536	—	2 900	16 935	10 268	6 667	65%
Sale of Goods and Rendering of Services		774	1 107	—	17	418	554	(136)	-25%
Agency services		7 496	2 500	—	—	—	1 250	(1 250)	-100%
Interest		—	—	—	—	—	—	—	
Interest earned from Receivables		73	1 000	—	269	1 461	500	961	192%
Interest from Current and Non Current Assets		370	200	—	—	11	100		
Dividends		—	—	—	—	—	—	—	
Rent on Land		—	—	—	—	—	—	—	
Rental from Fixed Assets		409	4	—	3	16	2	14	738%
Licence and permits		2	6	—	—	—	3	(3)	-100%
Special rating levies		—	—	—	—	—	—	—	
Operational Revenue		—	500	—	—	—	250	(250)	-100%
Non-Exchange Revenue									
Property rates		88 630	92 750	—	13 489	80 650	46 375	34 274	74%
Surcharges and Taxes		—	—	—	—	—	—	—	
Fines, penalties and forfeits		714	3 000	—	—	6	1 500	(1 494)	
Licence and permits		2 181	2 500	—	97	1 109	1 250	(141)	
Transfers and subsidies - Operational		187 589	194 595	—	55 960	138 042	97 298	40 745	
Interest		—	—	—	—	—	—	—	
Fuel Levy		—	—	—	—	—	—	—	
Operational Revenue		—	—	—	—	—	—	—	
Gains on disposal of Assets		22	—	—	—	—	—	—	
Other Gains		—	396 830	—	—	—	198 415	(198 415)	
Discontinued Operations		—	—	—	—	—	—	—	
Total Revenue (excluding capital transfers and contributions)		455 029	888 110	—	98 094	388 998	444 055	(55 057)	-12%
Expenditure By Type									
Employee related costs		288 338	300 000	—	25 705	135 077	150 000	(14 923)	-10%

North West: Ditsobotla (NW384) - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)- M06 DEC

Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
Remuneration of councillors		17 053	18 000	—	1 319	6 184	9 000	(2 816)	-31%
Bulk purchases - electricity		209 894	200 000	—	17 139	121 402	100 000	5 146	
Inventory consumed		5 837	3 000	—	2	4	1 500	(1 496)	
Debt impairment		—	53 000	—	—	—	26 500	(26 500)	-100%
Depreciation and amortisation		33 818	32 000	—	—	—	16 000	(16 000)	-100%
Interest		26 087	—	—	2 169	17 521	—	17 521	
Contracted services		49 395	27 600	—	2 419	17 174	13 800	3 374	24%
Transfers and subsidies		—	—	—	—	—	—	—	
Irrecoverable debts written off		—	—	—	—	—	—	—	
Operational costs		26 028	2 000	—	1 344	7 445	1 000	6 445	645%
Losses on Disposal of Assets		—	—	—	—	—	—	—	
Other Losses		—	—	—	—	—	—	—	
Total Expenditure		656 450	635 600	—	50 095	304 804	317 800	(29 248)	-4%
Surplus/(Deficit)		(201 421)	252 510	—	64 251	100 446	126 255	(25 809)	(0)
Transfers and subsidies - capital (monetary allocations)		24 949	42 709	—	21 801	32 650	21 354	11 296	0
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	
Surplus/(Deficit) after capital transfers & contributions		(176 472)	295 219	—	86 052	133 096	147 610		
Income Tax		—	—	—	—	—	—		
Surplus/(Deficit) after income tax		(176 472)	295 219	—	86 052	133 096	147 610		
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—		
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—		
Surplus/(Deficit) attributable to municipality		(176 472)	295 219	—	86 052	133 096	147 610		
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—		
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—		
Surplus/ (Deficit) for the year		(176 472)	295 219	—	86 052	133 096	147 610		

References

1. Material variances to be explained on Table SC1

The Year-to-Date actual operating revenue is 12% below the YTD Budget Projections, and Current expenditure amounts is 4% below YTD budget projections at the end of December 2025.

REVENUE BY SOURCE.

Service Charges

Service Charge: Electricity and Water overperformed by 31% and 406% respectively at the end of December 2025.

Service Charge: Wastewater and Waste Management overperformed by 124% and 60% respectively at the end of December 2025.

Interest earned from receivables and Rental from Fixed Assets over performed by 192% and 738% respectively at the end of December 2025.

Sale of Goods and Rendering of Services underperformed by 25% at the end of December 2025

Agency fee, Licence and permits underperformed by 100% at the end of December 2025.

Revenue from Non-Exchange Transaction

Property Rates overperformed by 74% at the end of December 2025.

OPERATING EXPENDITURE

Employee related costs, Remuneration of Councillors underperformed 10% and 31% respectively at the end of December 2025.

Depreciation and Debt impairment underperformed by 100% at the end of December 2025

Operation Costs and Contracted services overperformed by 654% and 24% respectively at the end of December 2025.

6.2 CAPITAL EXPENDITURE (MUNICIPAL VOTE, STANDARD CLASSIFICATION AND FUNDING) – DECEMBER 2025

North West: Ditsobotla (NW384) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – M06 DEC										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		-	-	-	-	-	-	-		-
Vote 4 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 5 - Planning and LED		-	-	-	-	-	-	-		-
Vote 6 - Community Services		-	-	-	-	-	-	-		-
Vote 7 - Technical and Infrastructure Services		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Executive & Council		-	-	-	-	-	-	-		-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Finance		(402)	-	-	-	-	-	-		-
Vote 4 - Corporate Support Services		-	-	-	-	-	-	-		-
Vote 5 - Planning and LED		0	-	-	-	-	-	-		-
Vote 6 - Community Services		4	-	-	-	-	-	-		-
Vote 7 - Technical and Infrastructure Services		140 929	42 460	-	2 615	22 730	21 230	1 500	7%	42 460
Total Capital single-year expenditure	4	140 531	42 460	-	2 615	22 730	21 230	1 500	7%	42 460
Total Capital Expenditure		140 531	42 460	-	2 615	22 730	21 230	1 500	7%	42 460
Capital Expenditure - Functional Classification										
Governance and administration		(402)	-	-	-	-	-	-		-
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		(402)	-	-	-	-	-	-		-
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		(3)	2 018	-	-	-	1 009	(1 009)	-100%	2 018

North West: Ditsobotla (NW384) - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – M06 DEC										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Community and social services		–	2 018	–	–	–	1 009	(1 009)	-100%	2 018
Sport and recreation		(3)	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		131 180	34 396	–	2 615	18 252	17 198	1 054	6%	34 396
Planning and development		130 542	31 791	–	2 615	12 844	15 895	(3 051)	-19%	31 791
Road transport		638	2 605	–	–	5 408	1 302	4 105	315%	2 605
Environmental protection		–	–	–	–	–	–	–		–
Trading services		9 754	6 046	–	–	4 478	3 023	1 455	48%	6 046
Energy sources		9 754	6 046	–	–	4 478	3 023	1 455	48%	6 046
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	140 528	42 460	–	2 615	22 730	21 230	1 500	7%	42 460
Funded by:										
National Government		130 617	42 460	–	2 615	22 730	21 230	1 500	7%	42 460
Provincial Government		10 310	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		140 927	42 460	–	2 615	22 730	21 230	1 500	7%	42 460
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		4	–	–	–	–	–	–		–
Total Capital Funding		140 931	42 460	–	2 615	22 730	21 230	1 500	7%	42 460

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure

Capital expenditure is 7% above the Year-to-Date budget projections.

6.3 FINANCIAL POSITION - DECEMBER 2025

North West: Ditsobotla (NW384) - Table C6 Monthly Budget Statement - Financial Position - M06 Dec

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash and cash equivalents		867	(174 592)	–	53 167	(174 592)
Trade and other receivables from exchange transactions		350 517	(18 187)	–	393 028	(18 187)
Receivables from non-exchange transactions		389 455	40 911	–	470 464	40 911
Current portion of non-current receivables		(26)	–	–	(26)	–
Inventory		719	(3 000)	–	719	(3 000)
VAT		538 671	40 779	–	546 621	40 779
Other current assets		25 157	–	–	25 157	–
Total current assets		1 305 359	(114 089)	–	1 489 130	(114 089)
Non current assets						
Investments		–	–	–	–	–
Investment property		251 785	–	–	251 785	–
Property, plant and equipment		874 477	10 460	–	897 207	10 460
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		507	–	–	507	–
Intangible assets		–	–	–	–	–
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 126 769	10 460	–	1 149 499	10 460
TOTAL ASSETS		2 432 128	(103 629)	–	2 638 629	(103 629)
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		(6 424)	–	–	(6 385)	–
Trade and other payables from exchange transactions		1 992 245	(403 647)	–	2 063 038	(403 647)
Trade and other payables from non-exchange transactions		4 521	4 797	–	4 521	4 797
Provision		81 963	–	–	81 963	–
VAT		700 035	1	–	705 985	1
Other current liabilities		–	–	–	–	–
Total current liabilities		2 772 339	(398 848)	–	2 849 121	(398 848)
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		52 421	–	–	52 421	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		52 421	–	–	52 421	–
TOTAL LIABILITIES		2 824 760	(398 848)	–	2 901 542	(398 848)
NET ASSETS	2	(392 631)	295 219	–	(262 913)	295 219
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated surplus/(deficit)		(420 900)	295 219	–	(291 182)	295 219
Reserves and funds		28 268	–	–	28 268	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(392 631)	295 219	–	(262 913)	295 219

PART 2: SUPPORTING DOCUMENTATION

7. DEBTORS' ANALYSIS

Supporting Table SC3 Debtors' age analysis

(This table represents the debtors billing system representing the state of all debtors, including payments received in advance)

North West: Ditsobotla (NW384) - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 Dec

Description		NT Code	Budget Year 2025/26										Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr						
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water		1200	960	5 510	1 967	8 096	1 327	1 648	5 340	322 051	346 898	338 461	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity		1300	10 313	4 736	6 337	5 512	5 748	4 331	24 061	141 467	202 504	181 119	-	-	-	
Receivables from Non-exchange Transactions - Property Rates		1400	8 892	3 662	5 553	7 023	5 128	6 737	28 879	232 679	298 553	280 446	-	-	-	
Receivables from Exchange Transactions - Waste Water Management		1500	2 871	3 486	2 240	4 218	2 002	2 120	13 610	177 418	207 966	199 370	-	-	-	
Receivables from Exchange Transactions - Waste Management		1600	279	913	918	918	917	916	6 473	88 108	99 442	97 332	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors		1700	97	75	165	80	89	4 186	1 680	49 846	56 216	55 880	-	-	-	
Interest on Arrear Debtor Accounts		1810	10 746	10 945	10 885	10 594	10 555	10 398	-	138 802	202 925	170 348	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other		1900	1 570	4 556	1 299	1 258	1 160	445	10 083	37 272	57 642	50 218	-	-	-	
Total By Income Source		2000	35 727	33 882	29 364	37 700	26 925	30 781	90 126	1 187 642	1 472 146	1 373 173	-	-	-	
2024/25 - totals only											-	-				
Debtors Age Analysis By Customer Group																
Organs of State		2200	27	27	27	5	27	26	3 780	-	3 919	3 838	-	-	-	
Commercial		2300	11 835	5 872	8 008	6 318	5 880	8 677	21 585	166 702	234 877	209 162	-	-	-	
Households		2400	16 673	21 300	16 667	24 956	15 417	16 269	45 804	827 064	984 151	929 511	-	-	-	
Other		2500	7 192	6 683	4 661	6 420	5 601	5 808	18 958	193 876	249 200	230 663	-	-	-	
Total By Customer Group		2600	35 727	33 882	29 364	37 700	26 925	30 781	90 126	1 187 642	1 472 146	1 373 173	-	-	-	

Notes

8. Creditors' Analysis

North West: Ditsobotla (NW384) - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 Dec

Description	NT Code	Budget Year 2025/26								Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	22 192	100 524	122 716
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 340	(447)	(89)	(1 169)	1 467	999	776	(244 301)	(240 423)
Auditor General	0800	-	-	-	-	-	-	38	2 310	2 347
Other	0900	(2 021)	14 056	104 034	(7 529)	(6 827)	(1 329)	104 276	881 977	1 086 638
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	319	13 610	103 945	(8 697)	(5 360)	(331)	127 282	740 510	971 278

9. INVESTMENT PORTFOLIO ANALYSIS

North West: Ditsobotla (NW384) - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 Dec

Investments by maturity Name of institution & investment ID	R ef	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rand s)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/M onths												
<u>Municipality</u>														-
														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
<u>Entities</u>														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-		-	-	-

The municipality doesn't have any investment.

10. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

Choose name from list - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 Dec

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		(6 419)	193 959	–	55 300	127 596	91 979	1 102	1.2%	193 959
EPWP Incentive	–	1 102	–	–	–	1 102	–	1 102	#DIV/0!	–
Finance Management	–	–	3 000	–	–	–	(1 500)			3 000
Local Government Equitable Share	–	–	188 959	–	55 300	134 015	94 479			188 959
Municipal Infrastructure Grant	–	(7 521)	2 000	–	–	(7 521)	(1 000)			2 000
Other transfers and grants [insert description]								–		
Provincial Government:		(98)	1 169	–	–	(98)	(585)	487	-83.3%	1 169
North West Capacity Building and Other Specify (Add grant description). Receipts	–	(98)	1 169	–	–	(98)	(585)	487	-83.3%	1 169
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	(6 516)	195 128	–	55 300	127 499	91 395	1 589	1.7%	195 128
Capital Transfers and Grants										
National Government:		–	43 673	–	–	–	(21 836)	21 230	-97.2%	43 673
Municipal Infrastructure Grant (MIG)	–	–	42 460	–	–	–	(21 230)	21 230	-100.0%	42 460
Integrated National Electrification Programme Grant	–	–	1 213	–	–	–	(606)			1 213
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Capital Transfers and Grants	5	–	43 673	–	–	–	(21 836)	21 230	-97.2%	43 673
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	(6 516)	238 801	–	55 300	127 499	69 558	22 819	32.8%	238 801

11. COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

North West: Ditsobotla (NW384) - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06
Dec

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		9 013	13 254	–	955	4 619	6 627	(2 007)	-30%	13 254
Pension and UIF Contributions		22	4 712	–	–	27	2 356	(2 328)	-99%	4 712
Medical Aid Contributions		14	–	–	–	9	–	9		–
Motor Vehicle Allowance		1 977	–	–	198	898	–	898		–
Cell phone Allowance		6 027	35	–	122	496	17	479	2755%	35
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	45	134	–	134		–
Sub Total - Councillors		17 053	18 000	–	1 319	6 184	9 000	(2 816)	-31%	18 000
% increase	4		5.6%							5.6%
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		1 331	8 600	–	118	2 361	4 300	(1 939)	-45%	8 600
Pension and UIF Contributions		52	6 985	–	0	206	3 492	(3 287)	-94%	6 985
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		18	126	–	–	–	63	(63)	-100%	126
Cell phone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	12	–	–	–	6	(6)	-100%	12
Other benefits and allowances		84	–	–	–	12	–	12		–
Acting and post related allowance		36	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		1 522	15 723	–	118	2 578	7 861	(5 283)	-67%	15 723
% increase	4		933.3%							933.3%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		178 078	230 000	–	16 185	84 053	115 000	(30 947)	-27%	230 000
Pension and UIF Contributions		34 951	41 740	–	3 020	14 544	20 870	(6 326)	-30%	41 740
Medical Aid Contributions		192	795	–	978	5 060	397	4 663	1173%	795
Overtime		43 608	–	–	1 349	4 107	–	4 107	#DIV/0!	–
Performance Bonus		14 900	10 250	–	734	9 176	5 125	4 051	79%	10 250
Motor Vehicle Allowance		7 623	756	–	656	2 829	378	2 451	648%	756
Cell phone Allowance		–	–	–	7	20	–	20	#DIV/0!	–
Housing Allowances		658	36	–	50	209	18	191	1064%	36
Other benefits and allowances		8 361	150	–	420	1 204	75	1 129	1506%	150
Payments in lieu of leave		(17 239)	–	–	–	8 675	–	8 675	#DIV/0!	–
Long service awards		1 123	–	–	2 051	2 051	–	2 051	#DIV/0!	–
Post-retirement benefit obligations	2	12 327	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		2 237	550	–	147	626	275	351	128%	550
In kind benefits		–	–	–	–	–	–	–		–

North West: Ditsobotla (NW384) - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06
Dec

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Sub Total - Other Municipal Staff		286 819	284 277	–	25 597	132 556	142 138	(9 583)	-7%	284 277
% increase	4		-0.9%							-0.9%
Total Parent Municipality		305 394	318 000	–	27 034	141 318	159 000	(17 682)	-11%	318 000
Unpaid salary, allowances & benefits in arrears:			4.1%							4.1%
Board Members of Entities										
Basic Salaries and Wages								–		
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Sub Total - Senior Managers of Entities	4	–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Sub Total - Other Staff of Entities	4	–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		305 394	318 000	–	27 034	141 318	159 000	(17 682)	-11%	318 000
% increase	4		4.1%							4.1%
TOTAL MANAGERS AND STAFF		288 341	300 000	–	25 715	135 134	150 000	(14 866)	-10%	300 000

12. MATERIAL VARIANCES TO THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

North West: Ditsobotla (NW384)- Supporting Table SC1 Material variance explanations - M06 Dec

R ef	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue</u>			
	Service charges - Electricity	31%		
	Service charges - Water	406%		
	Service charges - Waste Water Management	124%	Projections were understated due to inconsistency in the billing.	The municipality will project billing based on the current actual trend adjusted for inflation.
	Service charges - Waste management	60%		
	Agency services	-100%	Revenue not recognised on a monthly basis.	Monthly recons to be performed to ensure accuracy and completeness.
	Licence and permits	-100%		
	Interest earned from Receivables	192%	Interest was not charged on all accounts in arrears.	Accounts in arrears are begin charged interest. the projection will be based on the current actual trend through the adjustment budget
2	<u>Expenditure By Type</u>			
	Employee related costs	-10%	Employee related and Councillors' remuneration vote numbers were incorrectly mapped.	Jul - Dec recon were performed and were submitted to the system vendor for correction.
	Remuneration of councillors	-31%		
	Debt impairment	-100%	There were no assessments of impairments were done related to the long over consumer debtors	Policy review to fully define clear criteria for assessing when a debtor is impaired and how to calculate the impairment loss
	Depreciation and amortisation	-100%	The municipality has not accounted for non--cash item.	Assessment of useful life of assets
3	<u>Capital Expenditure</u>			
	MIG	7%	Not Material	Not Material
4	<u>Financial Position</u>			
			Incorrect mapping of votes . No balance sheet recons performed .	Monthly recons to be performed to ensure accuracy and completeness.
5	<u>Cash Flow</u>			
			Incorrect mapping of votes . No balance sheet recons performed .	Monthly recons to be performed to ensure accuracy and completeness.
6	<u>Measurable performance</u>			
			Refer to appendix A	
7	<u>Municipal Entities</u>			
			N/A	N/A

13. CAPITAL PROGRAMME PERFORMANCE

North West: Ditsobotla (NW384)- Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 Dec

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	11 711	3 538	–	9 087	9 087	3 538	(5 548)	-156.8%	21%
August	11 711	3 538	–	1 420	10 507	7 077	(3 430)	-48.5%	25%
September	11 711	3 538	–	4 968	15 475	10 615	(4 860)	-45.8%	36%
October	11 711	3 538	–	2 926	18 400	14 153	(4 247)	-30.0%	43%
November	11 711	3 538	–	1 714	20 115	17 692	(2 423)	-13.7%	47%
December	11 711	3 538	–	2 615	22 730	21 230	(1 500)	-7.1%	54%
January	11 711	3 538	–	–		24 768	–		
February	11 711	3 538	–	–		28 307	–		
March	11 711	3 538	–	–		31 845	–		
April	11 711	3 538	–	–		35 383	–		
May	11 711	3 538	–	–		38 922	–		
June	11 711	3 538	–	–		42 460	–		
Total Capital expenditure	140 528	42 460	–	22 730					

14. Other supporting documents

Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target

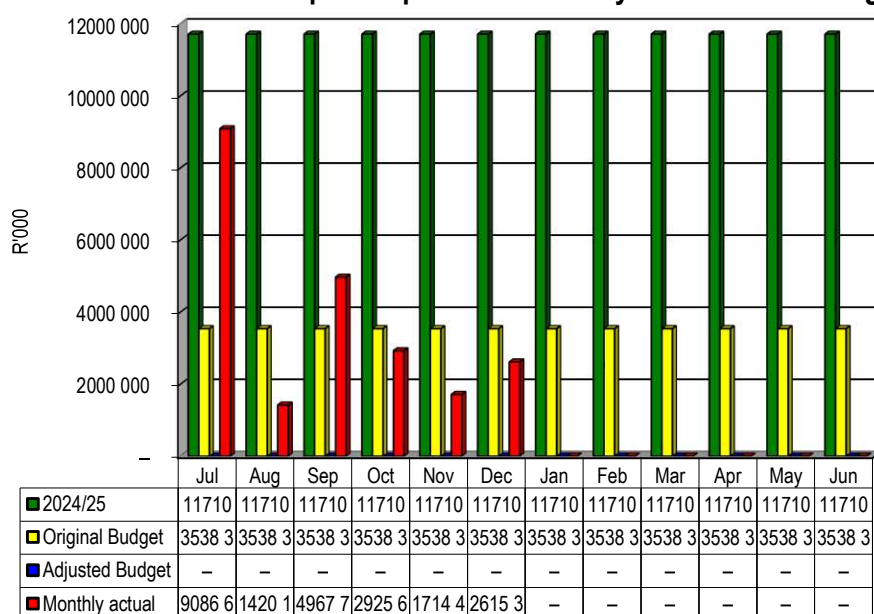


Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target

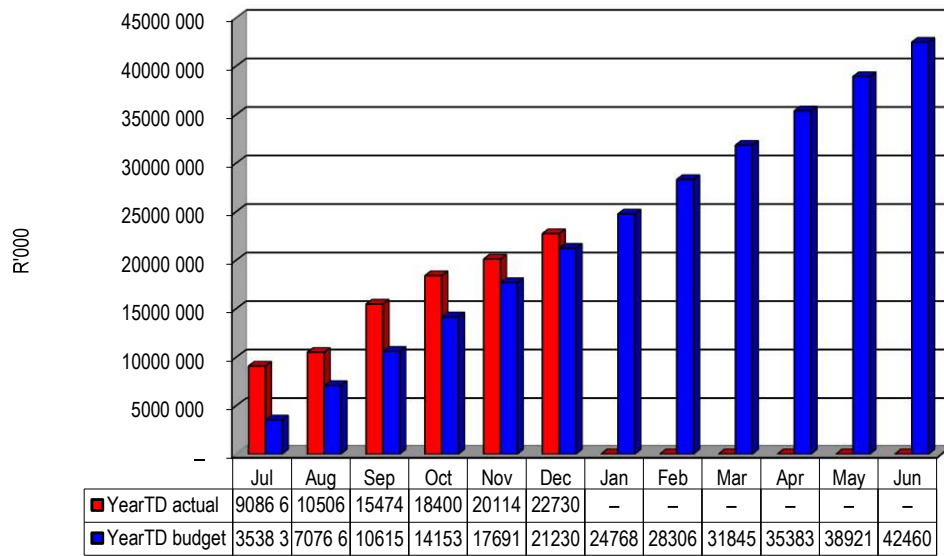
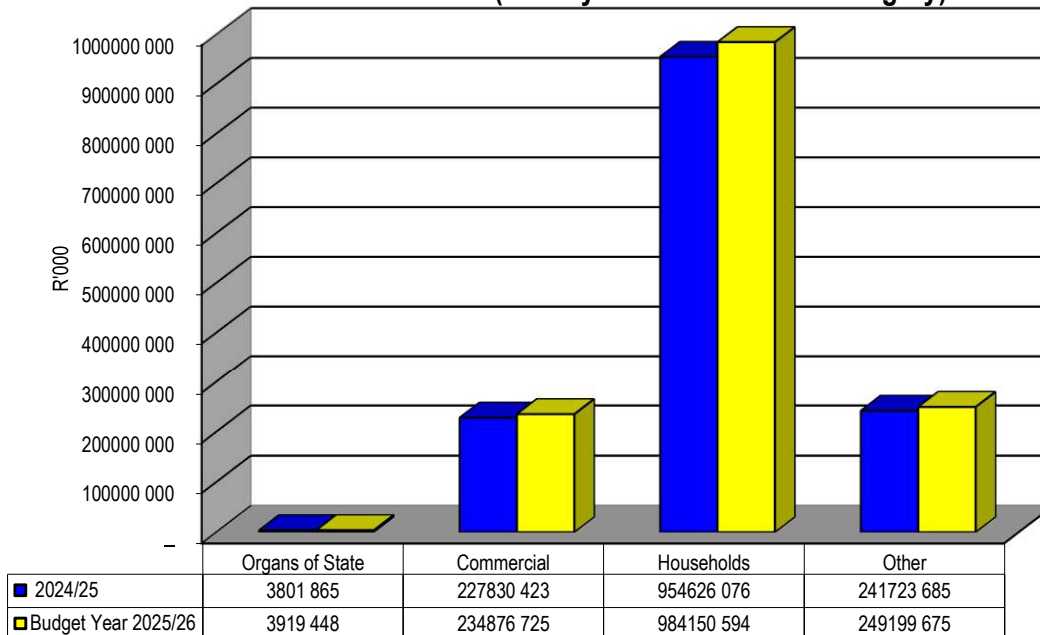


Chart C4 Consumer Debtors (total by Debtor Customer Category)

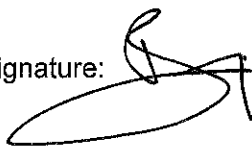


15. Quality Certificate

I OLASTA B. JOSEPH Municipal Manager of Ditsobotla local Municipality, hereby certify that the mid-term assessment report has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: OLASTA B. JOSEPH

Municipal Manager of Ditsobotla Local Municipality NW384

Signature: 

Date:

16. APPENDIX A

DETAILED REPORT OVERALL MUNICIPAL PERFORMANCE ON THE HIGH LEVEL SDBIP 2025/2026 MID-YEAR REPORTING PERIOD: 01 JULY 2025 – 31 December 2025

KEY PERFORMANCE AREA	PLANNED TARGETS		ACHIEVED TARGETS		NOT ACHIEVED TARGETS		ACHIEVED %		MID-TERM PERFORMANCE
	Q1	Q2	Q1	Q2	Q1	Q2	Q1	Q2	
INSTITUTIONAL DEVELOPMENT & TRANSFORMATION	12	15	7	9	5	6	58	60	59%
FINANCIAL VIABILITY AND MANAGEMENT	15	14	12	11	3	3	80	79	79%
LOCAL ECONOMIC DEVELOPMENT	14	12	8	8	6	4	57	67	62%
COMMUNITY SERVICES	16	16	10	12	6	4	63	69	69%
BASIC SERVICES AND INFRASTRUCTURE DEVELOPMENT	25	22	10	6	15	16	40	27	34%
GOOD GOVERNANCE AND PUBLIC PARTICIPATION	14	16	6	6	8	10	43	38	40%
TOTAL	96	95	53	52	43	43	55	55	55%

MUNICIPAL INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT										
KPA 1	STRATEGIC OBJECTIVES	BASELINE CURRENT STATUS	ANNUAL PERFORMANCE TARGET	KEY PERFORMANCE INDICATOR	Q1	Q2	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE ACTION	PORTO OF EVIDENCE
HUMAN RESOURCES MANAGEMENT										
01.	TO BUILD AND ENHANCE THE HUMAN RESOURCE CAPACITY	10 officials trained in 2025/2026	20 officials capacitated in accordance with the Workplace Skills Plan by 30 June 2026.	Number of officials capacitated in accordance with the Workplace Skills Plan by 30 June 2025.	NOT APPLICABLE	NOT ACHIEVED	NOT ACHIEVED	NONE	NONE	Report Attendance register
02.		2025/2026 Workplace Skills Plan in place	Workplace skills plan submitted to LGSETA by 30 April 2026.	Workplace Skills Plan submitted to LGSETA by April 2026.	NOT ACHIEVED	NOT APPLICABLE	NOT ACHIEVED	NONE	NONE	Skill Analysis report
03.		Draft HR Strategy in place	Approved HR Strategy and Plan by 31 December 2025.	Approved HR Strategy by 31 December 2025.	NOT APPLICABLE	NOT ACHIEVED	NOT ACHIEVED	Sub-committee referred the item to the next meeting	Item to be discussed in the next meeting	Draft strategy
04.		2 Local Labour Forum meetings held	4 Local Labour Forum meetings held by 30 June 2026.	Number of Local Labour Forum meetings held by 30 June 2026.	NOT ACHIEVED	ACHIEVED	ACHIEVED	None	None	Attendance register Minutes of the Local Labour Forum
05.		Approved PMDS policy	Compliance with Municipal Staff Regulation 2021 – Chapter 4 (PMDS) by 30 June 2026.	Compliance to Municipal Staff Regulations 2021 – Chapter 4 (PMDS)	ACHIEVED	ACHIEVED	ACHIEVED	None	NONE	Job descriptions

MUNICIPAL INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT										
KPA 1	STRATEGIC OBJECTIVES	BASELINE CURRENT STATUS	ANNUAL PERFORMANCE TARGET	KEY PERFORMANCE INDICATOR	Q1	Q2	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE ACTION	PORTO OF EVIDENCE
06.	TO ACHIEVE POSITIVE EMPLOYEE CLIMATE	No reports submitted to the Municipal Manager on the implementation of the Occupational Health and Safety	2 Reports on the implementation of the Occupational Health and Safety Report submitted to the MM by 30 June 2026.	Number of reports on the implementation of Occupational Health and Safety Policy submitted to the MM	NOT APPLICABLE	ACHIEVED	ACHIEVED	None	NONE	Report on OHS
07.		2025 Draft Organisational Structure	Submission of the approved structure and its report to the Provincial MEC by 30 September 2025.	Submission of the approved structure and its report to the Provincial MEC	ACHIEVED	NOT APPLICABLE	ACHIEVED The Organisational Structure is submitted to the MEC for comments	None	None	Organisational Structure, Report to the MEC and Council Resolution
ADMINISTRATION										
08	TO PROVIDE SOUND ADMINISTRATIVE SUPPORT SERVICES	13 Ordinary council sittings held	4 Ordinary Council agendas and minutes by 30 June 2026	Number of ordinary council sitting agendas and minutes	ACHIEVED	ACHIEVED	ACHIEVED	None	None	Register Minutes
09.		12 Management meetings held	12 monthly management meetings held by 30 June 2026	Number of monthly management meetings held	ACHIEVED	ACHIEVED	ACHIEVED	None	None	Invitation Minutes and resolution register Agenda Attendance register
10.		80% implementation of council resolutions	100% implementation of Council resolution by 30 June 2026.	Percentage of Council resolutions implemented	ACHIEVED	NOT ACHIEVED	NOT ACHIEVED		The resolution to be shared with other units for implementation	None

MUNICIPAL INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT										
KPA 1	STRATEGIC OBJECTIVES	BASELINE CURRENT STATUS	ANNUAL PERFORMANCE TARGET	KEY PERFORMANCE INDICATOR	Q1	Q2	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE ACTION	PORTO OF EVIDENCE
INFORMATION COMMUNICATION TECHNOLOGY										
11.	TO PROVIDE ICT SERVICES	Draft Communication Strategy	Implementation of communication strategy by 30 June 2026.	Implementation of Communication Strategy	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	The council referred to the next sitting	To be done on the next quarter	None
COMMUNICATION										
12.	TO PROVIDE SOUND COMMUNICATION	Draft communication strategy	Implementation of communication strategy by 30 June 2026.	Implementation of Communication strategy	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	The subcommittee referred to the next sitting	To be done on the next quarter	None
13.		151 Content created on municipal facebook page	40 Content creations on Municipal Facebook Page by 30 June 2026.	Number of content created on Municipal Facebook Page	ACHIEVED 25 Content creation done on Facebook	ACHIEVED 41 Content creation was done on Facebook	ACHIEVED	None	None	Uploads on municipal Facebook pages
14.		19 Documents uploaded on the municipal website	20 Documents uploaded on the municipal website by 30 June 2026.	Number of documents uploaded on the Municipal Website	NOT ACHIEVED 15 Documents were uploaded on the Municipal website	ACHIEVED 4 documents were uploaded on the website	NOT ACHIEVED	The KPI is dependent on the submissions received from the various functions	Communication will interact with other units to achieve the target in Q2	See www.ditsobotla.gov.za Contents uploaded include Tabling of Draft Informal By-laws, Multi stakeholder LED Forum, Enforcement of Existing Billing

MUNICIPAL INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT										
KPA 1	STRATEGIC OBJECTIVES	BASELINE CURRENT STATUS	ANNUAL PERFORMANCE TARGET	KEY PERFORMANCE INDICATOR	Q1	Q2	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE ACTION	PORTO OF EVIDENCE
										Regulations, Appointment of SP (Actuarial Valuation)
15.		New KPI	Developed corporate identity Manual by 30 June 2026	Developed of Corporate Identity Manual	ACHIEVED 2 adverts were placed on the newspaper	ACHIEVED No adverts were placed on the newspaper	ACHIEVED	None	None	Draft copy of ICM document
INTERGRATED DEVELOPMENT PLAN										
16.	TO PROVIDE THE NECESSARY STRATEGIC SUPPORT TO THE IMPLEMENTATION OF THE SERVICE DELIVERY BUSINESS IMPLEMENTATION PLAN	1 IDP Representative Forum meeting held	2 IDP Representative Forum meetings held by 31 march 2026.	Number of IDP Representative Forum meeting held	NOT ACHIEVED	NOT APPLICABLE	NOT ACHIEVED	Process plan was adopted by council on the 31 August 2025.	To follow the adopted process plan schedule.	None
17.	TO PROVIDE SOUND ADMINISTRATIVE SUPPORT	Reviewed 2023 IDP submitted	Adoption of final IDP by council by 31 May 2026.	Adoption of final IDP by council	ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	Consultation deferred to third quarter due to national government intervention processes [s139(7)]	1 Representative Forum scheduled for 30 January 2026	None
LEGAL SEERVICES										
18.	ENSURE IMPLEMENTATION OF PMS WITHIN THE MUNICIPALITY	New KPI	4 Litigation reports compiled by 30 June 2026	Number of Litigation reports compiled	ACHIEVED	ACHIEVED	ACHIEVED	None	None	Litigation Reports

MUNICIPAL INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT										
KPA 1	STRATEGIC OBJECTIVES	BASELINE CURRENT STATUS	ANNUAL PERFORMANCE TARGET	KEY PERFORMANCE INDICATOR	Q1	Q2	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE ACTION	PORTO OF EVIDENCE

KPA 2										
MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT										
KPI NO	STRATEGIC OBJECTIVES	BASELINE CURRENT STATUS	ANNUAL PERFORMANCE TARGET	KEY PERFORMANCE INDICATOR	Q1	Q2	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE ACTION	PORTFOLIO OF EVIDENCE
BUDGET										
19.	BUILD AND STRENGTHEN THE FINANCIAL MANAGEMENT OF THE MUNICIPALITY TO ENHANCE SERVICE DELIVERY AND ACHIEVE BETTER AUDIT	2025/2026 Budget adopted	2025/2026 mSCOA Budget adopted by council by 31 May 2026.	Adopted 2025/26 mSCOA Budget by council	ACHIEVED	ACHIEVED	ACHIEVED	None	None	IDP/PMS/Budget Process Plan and Council Resolution Adjustment Budget & Resolution Approved Budget and Resolution
20.		2 Reports on the financial state of the municipality submitted to council	4 reports on the financial state of the municipality submitted to council (Sec 52 (d)) by 30 June 2026.	Number of reports on the financial state of the municipality submitted to council (Section 52(d))	ACHIEVED	ACHIEVED	ACHIEVED	None	None	Council Resolutions Section 52 Reports

21.	OUTCOMES BY 2024	2024/25 adjustment budget submitted to council	2025/26 Adjustment Budget adopted by Council within the legislated timeline by February 2026.	Adjustment Budget adopted by Council within the legislated timeline	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	None	None	None
22.		No reports submitted to council	12 monthly Budget Statements submitted to council (Section 71) by 30 June 2026.	Number of monthly Budget Statements submitted to council (Section 71)	ACHIEVED	NOT APPLICABLE	ACHIEVED	None	None	None	Section 71 Reports Council Resolutions
23.		No Asset Register Submitted	1 2025/26 GRAP Compliant asset register by submitted by 30 June 2026.	Number of 2025/26 GRAP Compliant asset register submitted	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	None	None	None	None
24.		4 Reports on Unauthorized expenditure compiled	4 Reports on Unauthorized expenditure by 30 June 2026.	Number of Reports on Unauthorized expenditure	ACHIEVED	ACHIEVED	ACHIEVED	None	None	None	Report on unauthorized expenditure
25.		2021/22, 2022/23 and 2023/24 AFS submitted	2024/25 AFS submitted to council by 31 August 2025.	Number of AFS submitted to Council	ACHIEVED	NOT APPLICABLE	ACHIEVED	None	None	None	AFS

EXPENDITURE										
KPI NO	STRATEGIC OBJECTIVES	BASELINE CURRENT STATUS	ANNUAL PERFORMANCE TARGET	KEY PERFORMANCE INDICATOR	Q1	Q2	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE ACTION	PORTFOLIO OF EVIDENCE
26.	BUILD AND STRENGTHEN	New KPI	20 municipal payments made within 30 days of complete invoice receipt made to service providers by 30 June 2026	Number of municipal payments made within 30 days of complete invoice receipt made to service providers	ACHIEVED	ACHIEVED	ACHIEVED	None	None	Age analysis Reports /Outstanding Creditors Lists

27.	THE FINANCIAL MANAGEMENT OF THE MUNICIPALITY TO ENHANCE SERVICE DELIVERY AND ACHIEVE BETTER AUDIT OUTCOMES BY 2024	2 Reports on Fruitless and Wasteful expenditure	4 Reports on fruitless and wasteful expenditure by 30 June 2026.	Number of Reports Fruitless, and wasteful expenditure	ACHIEVED	ACHIEVED	ACHIEVED	ACHIEVED	Q2 Regulation 6 includes F&W expenditure	None	None	Report on Fruitless, and wasteful expenditure
28.		MFMA Sec 65(2)(f) Reports submitted to the Accounting Officer	12 Monthly VAT reconciliation reports submitted within 25 working days of the following month by 30 June 2026	Number of Monthly VAT reconciliation reports submitted within 25 working days of the following month	ACHIEVED	ACHIEVED	ACHIEVED	ACHIEVED	02 VAT recons done	VAT Recons are submitted on the 25 th of every month.		Report on Fruitless, and wasteful expenditure

REVENUE										
KPI NO	STRATEGIC OBJECTIVES	BASELINE CURRENT STATUS	ANNUAL PERFORMANCE TARGET	KEY PERFORMANCE INDICATOR	Q1	Q2	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE ACTION	PORTFOLIO OF EVIDENCE
29.	BUILD AND STRENGTHEN THE FINANCIAL MANAGEMENT OF THE MUNICIPALITY TO ENHANCE SERVICE DELIVERY AND ACHIEVE BETTER AUDIT OUTCOMES BY 2024	59% collection rate	60% revenue collection rate achieved by 30 June 2026.	Percentage revenue collection rate achieved	ACHIEVED	NOT ACHIEVED	NOT ACHIEVED 42%	Unmetered illegal bypass connection	Meter Audit to be done and Re submission of smart meter application	Billing vs Collection Report
30.		Draft Revenue Enhancement Strategy	Implementation of approved Revenue Enhancement Strategy by 31 March 2026	Implementation of approved Revenue Enhancement Strategy	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	The revenue enhancement strategy was tabled at finance portfolio however the item was deferred back for NCR inputs	The revenue enhancement strategy to be submitted council before the 30 th of January 2026	Approved Enhancement Strategy
31.		10 Monthly billing reports	12 accurate Monthly Billing reports done by 30 th of each month by 30 June 2026	Number of accurate Monthly Billing reports done by the 30 th of each month	ACHIEVED	ACHIEVED	ACHIEVED	None	None	Billing Report

32.	8 Reports on debtors and creditors' age analysis reports	12 reports on debtors and creditors' age analysis reports submitted monthly by 30 June 2026	Number on debtors and creditors' age analysis reports submitted monthly within 30 working days after the end of each month	ACHIEVED	ACHIEVED	ACHIEVED 3 Reports generated Submission of the reports to council by the 30 th of January 2026	None	None	Debtors Age Analysis Report Council Resolution
33.	8 051 Households in the municipal areas registered as indigents.	10 000 households in the municipal area registered as indigents by 30 June 2026.	Number of households in the municipal area registered as indigents	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED 7707+312(8019) registered indigents	Data was omitted during e-billing transition	System vendor was engaged to address the discrepancy	Indigent Register
SUPPLY CHAIN MANAGEMENT									
34.	Approved 2025/26 Procurement Plan	Approved 2026/27 Procurement Plan by 31 May 2026	Approved 2026/27 Procurement plan	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	None	None	None
35.	4 No MFMA Sec 32 Reports on deviation, fruitless and irregular expenditure submitted to Council	4 Reports on Irregular expenditure by 30 June 2026.	Number of Reports on, Irregular expenditure	ACHIEVED	ACHIEVED	ACHIEVED	None	None	UIF Reports

36.		New KPI	30% procurement spend on local SMMEs and local contractors by 30 June 2026.	Percentage procurement spend on local SMMEs and local contractors	ACHIEVED	ACHIEVED	ACHIEVED	None	None	SCM Report
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KPA 3 LOCAL ECONOMIC DEVELOPMENT AND PLANNING										
LOCAL ECONOMIC DEVELOPMENT										
KPI NO	STRATEGIC OBJECTIVES	BASELINE CURRENT STATUS	ANNUAL PERFORMANCE TARGET	KEY PERFORMANCE INDICATOR	Q1	Q2	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE ACTION	PORTFOLIO OF EVIDENCE
37.	STRENGTHENING THE ENABLING ENVIRONMENT THROUGH MORE FLEXIBLE REGULATION, BETTER ACCESS TO FINANCE AND IMPROVED INFRASTRUCTURE FACILITIES AND BUSINESS SUPPORT	Development of the LED Strategy	Approved of the LED Strategy aligned to the provincial and national LED Strategy by 30 June 2026	Approval of the LED Strategy aligned to the provincial and national LED Strategy	ACHIEVED Draft LED Strategy by 30 September 2025.	NOT ACHIEVED Draft LED Strategy Submitted to council by 31 December 2025	NOT ACHIEVED DRAFT STRATEGY IS IN PLACE	Late review of the Draft L.E.D strategy document	To be submitted after incorporation of comments from stakeholders. L.E.D unit to establish working groups per identified sectors in the 3 rd quarter.	Draft LED Strategy
38.		11 LED intergovernmental platforms convened	4 municipal LED intergovernmental platform meetings convened by 30 June 2026.	Number of municipal LED intergovernmental platform meetings convened	ACHIEVED Meeting with DEDECT	ACHIEVED MEETING WITH DEDECT, COGTA, SALGA & NWK	ACHIEVED 2 MEETINGS HELD	None	None	Attendance Registers
39.		104 jobs created through the municipality's local economic development initiatives including capital project	100 jobs created through the municipality's local economic development initiatives including capital projects by June 2025	Number of jobs created through the municipality's local economic development initiatives including capital projects	ACHIEVED 179 employed	ACHIEVED 20 EWSETA Learners recruited 179 employees in Capital Projects	ACHIEVED 199 Job opportunities created	None	None	Employment Register

40.	STRENGTHENING THE ENABLING ENVIRONMENT THROUGH MORE FLEXIBLE REGULATION, BETTER ACCESS TO FINANCE AND MARKETS, IMPROVED INFRASTRUCTURE FACILITIES AND BUSINESS SUPPORT	No LED Forum	Establishment of a multi-stakeholder Forum headed by Mayor by 31 March 2026.	Establishment of a multi-stakeholder LED Forum headed by Mayor	ACHIEVED Advertisement calling for nomination of stakeholders on municipal media platforms by 30 September 2025.	NOT ACHIEVED Establishment of a multi-stakeholder LED Forum headed by Mayor by 31 December 2025.	NOT ACHIEVED Nominations have been received from interested individuals	To be established with adopted terms of reference in the next quarter Letters to be written to business and government departments	Adoption of terms of reference and establishment of L.E.D Forum	Advert Stakeholders' Nomination form
41.		No business licenses issued	1 000 Business licences issued/renewed by 30 June 2026.	Number of business licences issued/renewed	ACHIEVED Item on business licensing authority submitted to Council and Council and DEDECT by 30 September 2025.	NOT APPLICABLE	ACHIEVED	None	None	Council Resolution A letter to DEDECT
42.		No trainings conducted	60 SMME's /Cooperatives Training Programmes Conducted by 30 June 2026.	Number of SMME's / Cooperatives Training Programmes Conducted.	NOT ACHIEVED DEDECT postponed training which was scheduled for 16-19 September 2025	ACHIEVED 25 Women SMMEs 15 Nail Techs	ACHIEVED 40 SMMEs Trained	None	We are in communication with DEDECT & SEDFA	Email communication.
43.		New KPI	4 reports on the implementation of mining SLP (Social Labour Plans) by 30 June 2026.	Number of reports on the implementation of mining SLP (Social Labour Plans)	ACHIEVED	ACHIEVED	ACHIEVED	None	None	Report on implementation of mining SLPs

PLANNING AND DEVELOPMENT

KPI NO	STRATEGIC OBJECTIVES	BASELINE CURRENT STATUS	ANNUAL PERFORMANCE TARGET	KEY PERFORMANCE INDICATOR	Q1	Q2	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE ACTION	PORTFOLIO OF EVIDENCE
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44.	TO PROMOTE SPATIAL PLANNING AND PROPER LAND USE	26 Building Plans Approved	40 Building plans applications approved by 30 June 2026	Number of building plans applications approved	NOT ACHIEVED 05 building plans applications approved by 30 September 2025.	NOT ACHIEVED 7 Applications received 3 Applications Approved	NOT ACHIEVED	Compliance with regulations and Arrears in Municipal Account	Consumer education on compliance. Encourage consumers to make payments on their municipal accounts	Building plans register	
45.		111 Building Inspections conducted	100 Building inspections conducted by 30 June 2026.	Number of building inspections conducted	ACHIEVED 41 Building inspections conducted by 30 September 2025.	ACHIEVED 41 Building inspections conducted by 31 December 2025.	ACHIEVED 82 Building inspections conducted	None	None	Inspection Register	
46.		New KPI	4 Land parcels acquired by 30 June 2026.	Number of land parcels acquired	NOT ACHIEVED No land parcel acquired by 30 September 2025.	NOT ACHIEVED No land parcel acquired by 31 December 2025.	NOT ACHIEVED	HDA in process for feasibility study.	HDA In process.	None	
47.		10 SPLUMA applications received	12 SPLUMA Applications received and approved by 30 June 2024	Number of SPLUMA applications received and approved	NOT ACHIEVED No SPLUMA applications received and approved by 30 September 2025.	ACHIEVED 14 Applications received 4 Approved	NOT ACHIEVED 04 Applications Approved	Applications are under consideration. Awaiting the reestablishment of the Municipal Planning Tribunal.	Ensure compliance with establishment of MPT and make constant follow-ups on progress made.	None	
HOUSING											
48..	TO FACILITATE INTEGRATED HUMAN SETTLEMENT AND SPATIAL PLANNING	Draft Policy on Management of Informal Settlement and Land Invasion	Housing Policy review Management of Informal Settlement and Land Invasion, Management of municipal-owned residential stock, allocation of Housing by 30 June 2026.	Policy review on the Management of Municipal-owned Residential Rental Settlement Management and land invasion	NOT ACHIEVED Policy review on Management t of Informal Settlement and Land Invasion by 30	NOT APPLICABLE	NOT ACHIEVED KPI to be reviewed for council approval in Q4.	Still waiting for Subcommittee to sit	Acting Director to call subcommittee meeting.	Draft policies	

53.		New KPI	400 000Kilo litres of water delivered by water trucks by 30 June 2026.	Kilo litres water delivered by water trucks	ACHIEVED	NOT ACHIEVED	NOT ACHIEVED 553 102 + 100 000 kℓ water delivered by water trucks 31 December 2025	Not achieved? 553 102 litres (553 kℓ)	None.	Report on kilo litres of water delivered by water trucks
54.		New KPI	100% of water callouts responded to within 48 hours by 30 June 2026.	Percentage of water callouts responded to within 48 hours	ACHIEVED	ACHIEVED	ACHIEVED	None	None	Register Job Cards
55.		New KPI	40 new sewer connections to consumer units by 30 June 2026.	Number of new sewer connections to consumer units	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED 2 new sewer connections done	New connections are dependent on applications received	None – dependant on received applications	Register Job Cards
56.		New KPI	100% sanitation/wastewater callouts responded to within 48 hours by 30 June 2026.	Percentage of sanitation/wastewater callouts responded to within 48 hours	NOT ACHIEVED	ACHIEVED	ACHIEVED 100% of the 369 call outs responded to within 48 hours	None	None	Register Job Cards
ELECTRICITY										
57.	ENHANCED SUSTAINABLE PARKS & RECREATION FACILITIES	New KPI	12 residential supply points energized by the municipality by 30 June 2026.	Number of new residential supply points energised by the municipality	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	Waiting for electricity supply upgrade	Municipality to fast track DAA(Distribution agency agreement) with Eskom so as to enable the smooth flow of INE project grant	None
58.		New KPI	100% unplanned outages that are restored to supply within 72 hrs by 30 June 2026.	Percentage of unplanned outages that are restored to supply within 72 hrs	NOT ACHIEVED	ACHIEVED	NOT ACHIEVED	Delay of procurement process	Improve on cash flow to fund municipal procurement plan	None

64.		New KPI	800m of storm water drainage systems maintained by 30 June 2026.	Meters of storm water drainage systems are maintained.	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	Lack of equipment and tools of trade	Procurement of equipment and tools of trade	None
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PROJECT MANAGEMENT UNIT											
65.		10% construction progress of Blydeville Roads	100% construction of Blydeville Roads Network by 30 June 2026.	Construction of Blydeville Roads Network	ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	45% working progress achieved. Expenditure: R7 110 732.79	None
66.	TO ENSURE COMMUNITY SAFETY	90% construction progress of Puffontein Community Hall	100% Construction of Puffontein Community Hall by 30 June 2026.	Construction of Puffontein Community Hall	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	90% construction progress Site establishment 100% Site clearance 100% Box Excavations 100% Sub-grade materials 100% Sub-base 100% ☐ Stormwater culvert – 0% ☐ Kerbing – 80%	Technical/progress Report
67.		60 % construction progress of Bodibe High Mast Lights	100% Bodibe High Mast Lights by 30 June 2026.	Construction of Bodibe High Mast Lights	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	85% working progress – was to be completed 30 September 2025 Expenditure: R5 219 119.23	None
68.		85% construction progress of Puffontein High Mast Lights	100% Puffontein High Mast Lights by 30 June 2026.	Construction of Puffontein High Mast Lights	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	85% construction progress	None

69.	70% upgrading progress of Roads and Stormwater in Itsoseng Phase 2	100% Upgrading of Roads Network and Stormwater in Itsoseng Phase 2 by 30 June 2026.	Upgrading of Roads Network and Stormwater in Itsoseng Phase 2	ACHIEVED	NOT ACHIEVED	NOT ACHIEVED 60% (stagnant) Expenditure: R3 972 855.02	No consultant appointed to manage the project	PMU to appoint the consultant	None
70.	70% construction progress of Tlhabologang Short Streets	100% Tlhabologang Short Street by 30 June 2026.	Construction of Tlhabologang Short-Street	ACHIEVED	NOT ACHIEVED	NOT ACHIEVED 90% construction progress. Expenditure: R3 000 000	Additional funding required	PMU awaiting approval of additional funding	None
71.	95% construction progress of Itsekeng Sports Stadium	100% Sports Stadium in Itsekeng by 30 September 2025.	Construction of sports stadium in Itsekeng	ACHIEVED	NOT APPLICABLE	ACHIEVED	None	None	Technical Report
72.	Contractor appointed in January 2025.	100% Construction of Community Hall in Itsekeng by 30 June 2026.	Construction of Community Hall in Itsekeng	ACHIEVED	ACHIEVED	ACHIEVED 70% progress – contractor on site	None	None	Technical Report
73.	Contractor appointed in January 2025.	100% Upgrading of Boikhutso Storm water Network by 30 June 2026.	Upgrading of Boikhutso Storm water Network	NOT ACHIEVED	ACHIEVED	ACHIEVED 95% progress. Expenditure: R18 226 804.61	None	None	Technical Report
74.	Contractor appointed in January 2025.	Construction of Boikhutso Road Network Phase 1 (Ward 3) by 30 June 2026.	Construction of Boikhutso Road Network Phase 1	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	None	None	None
75.	Contractor appointed in January 2025.	100% Gamotlatla High Mast Lights by 30 June 2026.	Construction of Gamotlatla High Mast Lights	ACHIEVED	NOT ACHIEVED	NOT ACHIEVED 30% progress. Expenditure: R3 999 958.19	Additional funding required	Application for additional funding underway – awaiting CoGTA to open the application window	None
76.	Contractor appointed in January 2025.	100% Erection of Sheila High Mast Lights by 30 June 2026.	Erection of Sheila High Mast Lights	ACHIEVED	NOT ACHIEVED	NOT ACHIEVED 9% progress (based on expenditure) - Site establishment done Expenditure: R1 446 992.00	Community protests stalled the project	Social facilitation on-going to address the matter	None

GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
OFFICE OF THE SPEAKER										
KPI NO	STRATEGIC OBJECTIVES	BASELINE CURRENT STATUS	ANNUAL PERFORMANCE TARGET	KEY PERFORMANCE INDICATOR	Q1	Q2	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE ACTION	PORTFOLIO OF EVIDENCE
77.	TO ENHANCE GOOD GOVERNANCE	2 Section 79 meetings held	12 Section 79 committee meetings held by 30 June 2026.	Number of Section 79 committee meetings held	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	None-compliance from Committees: Chairpersons reluctant in scheduling committee meetings	Speaker to write a letter to section 79 committees Chairpersons reminding them of the importance of conducting their committee meetings towards the overall compliance of the municipality.	None
78.		240 ward committee meetings held	240 ward committee meetings held by 30 June 2025.	Number of ward committee meetings held	NOT ACHIEVED	ACHIEVED	NOT ACHIEVED	Ward 16, 17 and 20 did not submit their POE's	Speaker to issue notices/reminder for Ward councillors to convene meetings	None
79.		No Council oversight report submitted	Municipal Council Oversight Report submitted to council by 31 March 2026.	Municipal Council Oversight Report submitted to council	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	None	None	None
80.		New KPI	4 MPAC Meetings held by 30 June 2026.	Number of MPAC Meetings held	ACHIEVED	ACHIEVED	ACHIEVED	None	None	Attendance register
81.		30 ward councillor community meetings held	80 ward councillor's community meetings convened by 30 June 2026.	Number of Ward Councillor community meetings convened	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	Non-compliance from Ward councillors	The speaker to send non-compliance notices to councillors	None
82.		New KPI	39 councillors that have declared their financial interests by 30 June 2026.	Number of councillors that have declared their financial interests	NOT ACHIEVED	NOT APPLICABLE	NOT ACHIEVED	Non-compliance from Ward councillors	Internal memorandum signed by the NCR mandating the	22 financial declaration

														councillors to sign the declaration forms		
OFFICE OF THE MAYOR																
83.	TO ENHANCE GOOD GOVERNANC E	03 Portfolio Committee Meetings held	72 Council Portfolio Committee meetings held by 30 June 2026.	Number of Council Portfolio Committee meetings held	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	Members did not attend the meetings	Councillors to be encouraged to attend portfolio committees	Attendance Registers Agenda						
84.		12 EXCO Meetings	12 Executive Committee meetings held by 30 June 2026.	Number of Executive Committee meetings held	ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	Adjustment of the NCR and Section 139 (7) implementation	To adhere to the corporate calendar	None						
85.		43 EPWP work opportunities created	43 opportunities provided by the municipality through the Expanded Public Works Programme by 30 June 2026.	Number of work opportunities provided by the municipality through the Expanded Public Works Programme	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	Allocation of the budget was delayed		None						
86.		New KPI	One event on 16 Days of activism against women and children abuse, Gender Based Violence by 31 December 2025.	Days of activism against women and children abuse, Gender Based Violence	NOT APPLICABLE	ACHIEVED	ACHIEVED	None	None	None						
87.		New KPI	1 Sporting Activities for youth including Easter Tournament by 30 April 2026.	Number of sporting activities for youth including Easter tournaments	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	None	None	None						
88.		New KPI	3 schools issued with sanitary towels and school shoes by 31 March 2026.	Number of schools issued with sanitary towels and school shoes	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	None	None	None						
89.		New KPI	1 Career Exhibition held by 31 March 2026.	Number of career exhibitions held	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	None	None	None						
90.		New KPI	HIV & AIDS Campaign held by 31 December 2025.	Number of HIV & AIDS awareness campaigns held	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	None	None	None						

91.		New KPI	LGBTQI+ Campaign held by 31 December 2025.	Number of LGBTQI+ campaigns held	NOT APPLICABLE	ACHIEVED	ACHIEVED	ACHIEVED	None	None	Attendance register Pictures
92.		New KPI	1 Drug Awareness Campaign held by 31 March 2026.	Number of drug awareness campaigns held	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	None	None	Moved to next quarter	None
93.		New KPI	1 support program to people living with disabilities, older people held by 31 March 2024	Number of support programs to people living with disabilities, older people held	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	Programs were postponed due to unavailability of other stakeholder	None	None	Attendance registers and pictures
94.		New KPI	1 Morale Regeneration programme conducted by 30 September 2025.	Number of morale generation programme	ACHIEVED	NOT APPLICABLE	ACHIEVED	None	None	None	Attendance registers and pictures
INTERNAL AUDIT											
95.	IMPROVING AND MAINTAINING MUNICIPAL AUDIT OUTCOMES	New KPI	100% Compliance Audit Coverage by 30 June 2026.	100% Compliance Audit Coverage	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	Non submission by user department	Submission of compliance reports to IA	None	None
96.		New KPI	4 reports on the implementation of Post Audit Action Plan by 30 June 2026.	Number of reports on the implementation of Post Audit Action Plan	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	2024/25 Audit support	User department managers should respond and implement audit action plan	None	None
97.		New KPI	3 Internal Audit reports completed and submitted to Audit Committee by 30 June 2026.	Number of Internal Audit reports completed and submitted to Audit Committee	NOT APPLICABLE	NOT APPLICABLE	NOT ACHIEVED	IAP not approved Risk Management not conducted	Appointment of Audit Committee	None	None
98.		New KPI	3 Audit Committee meetings held by 30 June 2026.	Number of Audit Committee meetings held	NOT APPLICABLE	NOT ACHIEVED	NOT ACHIEVED	AC as not been appointed	Advertise appointment of AC by 15/02/2026	None	None
99.		New KPI	2 Probity audits conducted by 30 June 2026.	Number of Probity audits conducted	NOT APPLICABLE	NOT ACHIEVED	NOT ACHIEVED	Non submission by user department	Submission of tender process documents to IA	None	None

PERFORMANCE MANAGEMENT SYSTEM									
		2025/26 PMS Policy Framework adopted by council	Review of 2025/26 PMS Policy Framework for 2026/27 Financial year and submit to Council for approval by 30 June 2026.	Review of 2025/26 PMS Policy Framework for 2026/27 financial year and submit to Council for approval	NOT APPLICABLE	NOT APPLICABLE	None	None	None
100.	ENSURE IMPLEMENTATION OF PMS WITHIN THE MUNICIPALITY	2025/26 PMS Standard Operating Procedures adopted by council	Review of 2025/26 PMS Standard Operating Procedures (SOP) for the 2026/27 financial year and submit to Council for approval by 30 June 2026.	Review of 2025/26 PMS Standard Operating Procedures (SOP) for the 2026/27 financial year and submit to Council for approval	NOT APPLICABLE	NOT APPLICABLE	None	None	None
101.		2021/22, 2022/23 and 2023/24 Annual Performance Report submitted	2024/25 Annual Performance Report developed in compliance with Section 46 of the Municipal Systems Act by 31 August 2025.	2024/25 Annual Performance Report developed in compliance with Section 46 of MSA no.32 of 2000	ACHIEVED	ACHIEVED	None	None	Sec 46 report and Council resolution
102.		4 Performance Agreements Signed	6 signed performance agreements by the MM and managers directly accountable to the MM 30 June 2026.	Number of signed performance agreements by the Municipal Manager and managers directly accountable to the municipal manager	NOT APPLICABLE	ACHIEVED	None	None	Copy of signed PA's
103.		Approved 2025/2026 SDBIP	Approved 2026/27 SDBIP by the Mayor, by 30 June 2026.	Approved 2026/27 SDBIP	NOT APPLICABLE	NOT APPLICABLE	None	None	None
104.					NOT APPLICABLE	NOT APPLICABLE	None	None	None

105.		2024/25 Mid-term Report submitted to the Mayor	2025/26 Mid-term performance assessment conducted and submitted to the Mayor by 25 January 2026.	Mid-term performance assessment and SDBIP review conducted and submitted to the Mayor	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	None	None	None
106.		4 Quarterly performance reports submitted to the council	4 Quarterly performance reports submitted to the council by 30 June 2026.	Number of quarterly performance reports submitted to Council	ACHIEVED	ACHIEVED	ACHIEVED	None	None	

KPA 6 COMMUNITY SERVICES										
ENVIRONMENTAL HEALTH SERVICES										
KPI NO	STRATEGIC OBJECTIVES	BASELINE CURRENT STATUS	ANNUAL PERFORMANCE TARGET	KEY PERFORMANCE INDICATOR	Q1	Q2	ACTUAL PERFORMANCE	REASONS FOR DEVIATION	CORRECTIVE ACTION	PORTFOLIO OF EVIDENCE
107.	TO PRESERVE A CLEAN ENVIRONMENT	6 Environmental campaigns held	4 Environmental campaigns held by 30 June 2026.	Number of Environmental campaigns held	ACHIEVED	ACHIEVED	ACHIEVED	None	None	
108.		0 Maintenance programmes conducted	8 maintenance programme of landfill sites by 30 June 2026.	Number of Maintenance programmes of landfill sites	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED			None
109.		New KPI	Approved IWMP by 30 June 2026.	Approved IWMP	ACHIEVED	ACHIEVED	ACHIEVED Bid evaluation concluded and Service provider appointed on the 4 th Sep 2025	None	None	

PARKS AND CEMETERIES									
110.	ENHANCED SUSTAINABLE PARKS & RECREATION FACILITIES	New KPI	Approval of a maintenance plan for parks, gardens, cemeteries, open spaces and sport facilities by 31 December 2025.	Approval of a maintenance plan for parks, gardens, cemeteries, open spaces and sport facilities	ACHIEVED	ACHIEVED	ACHIEVED	ACHIEVED	None
111.		Draft Parks & Gardens, Street Tree, Caravan & Camping, Cemetery and Recreation Facility by-laws	Reviewed and adopted bylaws (Parks & Gardens; Street Tree; Caravan & Camping; Cemetery and Recreation Facility By-laws by 30 June 2026.	Reviewed and adopted bylaws (Parks & Gardens, Street Tree; Caravan & Camping; Cemetery and Recreation Facility	NOT ACHIEVED	NOT ACHIEVED	116 Registered Burial	NOT ACHIEVED	Communication to advertise
112.		100% burials recorded	100% of burials recorded in serviced areas by 30 June 2026.	Percentage burials recorded in serviced areas	ACHIEVED	ACHIEVED	ACHIEVED	116 Registered Burial	None
113.		New KPI	9 maintained sports facilities by 30 June 2026.	Number of maintained sports facilities	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	1 Blydeville stadium in good condition, still maintained.	8 community stadiums vandalized
									Request for Rehabilitation of sports facilities
									None
COMMUNITY LIBRARIES									
114.	STRENGTHEN COMMUNITY LEARNING	4 Quarterly Review meetings and promotional programs held	4 Quarterly Library Review forum meetings held by 30 June 2026.	Number of Library Review Forum Meetings held	ACHIEVED	ACHIEVED	ACHIEVED	ACHIEVED	None
115.		16 198 library visits	17 000 library visits by 30 June 2026	Number of library visits	NOT ACHIEVED	ACHIEVED	ACHIEVED	ACHIEVED	None
									None
MUNICIPAL FACILITIES									
116.	TO MAINTAIN MUNICIPAL BUILDINGS	New KPI	3 municipal-owned community halls by 30 June 2026.	Number of municipal-owned community halls maintained	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	Indicator to be reviewed
									Indicator to be reviewed
									None
TRAFFIC AND LICENCING									

117.	TO ENSURE COMMUNITY SAFETY	70 Community safety campaigns	4 Community Safety Awareness Campaigns conducted by 30 June 2026.	Number of Community Safety awareness campaign conducted	ACHIEVED	ACHIEVED	ACHIEVED	None	None	
118.		34 Joint Roadblocks conducted with other stakeholders.	12 Joint Roadblocks to be conducted by 30 June 2026	Number of Joint Roadblocks conducted	ACHIEVED	ACHIEVED	ACHIEVED	None	None	
119.		14 Scholar patrols trained	8 Scholar Patrols trained by 30 June 2026.	Number of scholar patrols trained	ACHIEVED	ACHIEVED	ACHIEVED	None	None	
120.		1 644 Learners licences tested	1 200 Learners licences tested by 30 June 2026	Number of learners licences tested	ACHIEVED	ACHIEVED	ACHIEVED	None	None	
121.		2 599 drivers licence tested	1200 Drivers Licences tested (NRTA 93 of 196 STANDARD) by 30 June 2026.	Number of drives licenses tested	NOT ACHIEVED	ACHIEVED	ACHIEVED	Shortage of examiners	Capacitate internal employees and submit item to LLF for motivation of examiners training.	None
122.		126 Vehicles Tested for roadworthiness	400 Vehicles Tested for roadworthiness by 30 June 2026.	Number of vehicles tested for roadworthiness	NOT ACHIEVED	NOT ACHIEVED	NOT ACHIEVED	Roller brakes machine was Out of order. All equipment need calibration		None