GREATER GIYANI MUNICIPALITY

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

2025/2026

TABLE OF CONTENT
1.1. COVER PAGE
2. 2. TABLE OF CONTENT
3. 3. CHAPTER 1: INTRODUCTION
4. 4. CHAPTER 2: OVERVIEW OF MID- YEAR FINANCIAL PERFORMANCE ASSESSMENT
5.5. CHAPTER 3: DETAILED MID YEAR FINANCIAL PERFORMANCE
6. 6. CHAPTER 4: FUNCTIONAL SERVICE DELIVERY REPORT:(JULY 2025 - DECEMBER 2025)
7. 7. CHAPTER 5: MUNICIPAL MANAGER'S QUALITY CERTIFICATION

TABLE OF ACRONYMS AND ABBREVIATIONS

AGSA	Auditor-General of South Africa
GGM	Greater Giyani Municipality
MDM	Mopani District Municipality
EPWP	Expanded Public Works Programme
FY	Financial Year
IDP	Integrated Development Plan
MFMA	Municipal Finance Management Act, No 56 of 2003
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MPAC	Municipal Public Account Committee
MSIG	Municipal Systems Improvement Grant
PMS	Performance Management System
SDBIP	Service Delivery and Budget Implementation Plan
INEG	Integrated National Electrification Grant
FMG	Finance Management Grant
FMPPI	Framework for Managing Programme Performance Information

CHAPTER ONE

1. INTRODUCTION

For the purposes of the completion of this report, the original S71 reporting has been used as a basis, which shows the 6 months actual revenue and actual expenditure including capital expenditure movements on the approved budget.
The municipality adopted the 2025/26 IDP / Budget on the 29 May 2025 at Giyani Community Hall, as a strategic document to address the challenges identified during the public participation sessions. The total Approved Budget which was adopted for 2025/26 amounted to R673 043 758, R673 692 485 for the 2026/27 FY and R707 943 190 for the 2027/28 FY. The budget related policies such as Property Rates, Credit Control, Cash Management, Virement, Budget, Assets management, Car allowance, indigent, Tariff, Supply Chain Management, and all other policies as required by the law were also adopted together with the Budget.

The municipality developed Service Delivery and Budget Implementation Plan as a tool to implement the IDP. The targets were set out in the SDBIP for the performance of the Municipality to be measured and the mayor signed accordingly as required by the legislations.

The assessment aims at enhancing managements' decisions and monitoring activities. In addition, the assessment can be utilized as a tool to assist in the management of cash flows and performance management.

CHAPTER TWO

2. Purpose of the Mid-Year Report

The purpose of this report is to comply with Section 52 (d) and Section 72 of the Municipal Finance Management Act 56 of 2003, and Section 33 of the Municipal Budget and Reporting Regulations as promulgated in the Government Gazette No 32, 141 of April 2009, which requires that municipality conduct an assessment of its performance which include financial and non-financial affairs and report to the key stakeholders.

3. Legislative Background

Section 72 of the Local Government Municipal Finance Management Act, Act No. 56 of 2003 (MFMA) provides that the Accounting Officer must by 25 January of each year assess the budget and performance of the municipality during the first half of the financial year. An assessment report in accordance with Section 72(1) (b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury. The assessment report must detail how the municipality has performed in terms of its revenue collection and budget implementation. Furthermore, the assessment needs to detail how the municipality has performed in terms of its service delivery targets as documented in the approved Service Delivery and Budget Implementation Plan. The mayor needs to consider the report and submit the report to Council by 31 January in terms of Section 54 of the MFMA. The mayor's report to council must have recommendations on whether the budget adjustments will have to be tabled in council.

CHAPTER THREE

DETAILED FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2025

4. Budget Performance Analysis

a. Revenue

LIM331 Greater Giyani - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	3	–	3	#DIV/0!	–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		13 647	13 045	–	1 127	7 859	6 522	1 337	20%	13 045
Sale of Goods and Rendering of Services		2 319	1 832	–	111	1 252	916	335	37%	1 832
Agency services		–	5 000	–	–	–	2 500	(2 500)	-100%	5 000
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		6 522	1 588	–	1 264	7 141	794	6 347	799%	1 588
Interest from Current and Non-Current Assets		25 853	23 236	–	1 587	9 674	11 618			23 236
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		642	361	–	64	421	181	240	133%	361
Licence and permits		7 647	9 157	–	383	3 606	4 578	(972)	-21%	9 157

Special rating levies	–	–	–	–	–	–	–		–
Operational Revenue	355	5 086	–	139	534	2 543	(1 959)	-77%	5 086
Non-Exchange Revenue	–	–	–	–	–	–	–		–
Property rates	85 843	89 712	–	7 668	46 146	44 856	1 290	3%	89 712
Surcharges and Taxes	–	–	–	–	–	–	–		–
Fines, penalties and forfeits	1 635	710	–	–	110	355	(245)		710
Licence and permits	251	250	–	8	91	125	(34)		250
Transfers and subsidies - Operational	411 216	426 958	–	133 263	300 334	213 479	86 855		426 958
Interest	44 334	24 836	–	5 923	30 123	12 418	17 705		24 836
Fuel Levy	–	–	–	–	–	–	–		–
Operational Revenue	–	–	–	–	–	–	–		–
Gains on disposal of Assets	–	–	–	–	–	–	–		–
Other Gains	23 391	–	–	–	–	–	–		–
Discontinued Operations	–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	623 654	601 771	–	151 537	407 342	300 886	106 457	35%	601 771

From the table above it should be noted that for the first six month ending December 2025, the revenue to the amount of R407,3 `million was realised. The year-to-date budgeted revenue amounts to R300,8 million which reflect a favourable variance of 35%. The revenue includes operational grants and subsidies from National Treasury.

The Actual Performance against the forecast

Property rates

Property rates reflect a favorable variance of 3%, though it should be noted that this does not represent actual cash collected but total rates billed at half yearly. Based on the current performance, this will be adjusted upwards during the adjustment budget.

Refuse Revenue

Refuse revenue reflects a favorable variance of 20%, though it should be noted that this does not represent actual cash collected but total refuse revenue billed at half yearly. There is a need for upward budget adjustment.

Rental of facilities and equipment

Rental of facilities and equipment reflects favourable variance of 133% which can be attributed to more usage of our community halls, stadium and sports centres. There is a need for upward budget adjustment.

Traffic fines

Fines revenue reflects unfavourable variance of 96% which may be attributed to non-payment of traffic fines. Fines are dependent on law enforcement and compliance of motorists thereof. Based on the current performance, this will be adjusted downwards during the adjustment budget.

Licences and permits.

Licences and permits reflect unfavourable variance of 21%. This item depends on the need of community members. This will be adjusted downwards during the adjustment budget.

Agency services

The municipality generated R2 500 000 (-100%) less revenue from agency services than the year-to-date budget of R2 500 000 during the period under review. The agency income figures are calculated at year end based on the commission earned from the collection of water and sanitation on behalf of the Mopani District Municipality.

Operational revenue

The municipality generated R584 450 (77%) less revenue from operational revenue than the year-to-date budget of R2 542 998 during the period under review. The budget for this item will be adjusted downward during the adjustments budget.

b. Expenditure

4.3.1. Actual Performance Expenditure

LIM331 Greater Giyani - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Expenditure By Type	.									
Employee related costs		185 363	225 949	–	17 066	98 499	112 975	(14 476)	-13%	225 949
Remuneration of councillors		29 764	27 719	–	2 944	14 244	13 860	384	3%	27 719
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		4 577	11 955	–	–	681	5 978	(5 296)		11 955
Debt impairment		81 820	125 000	–	–	–	62 500	(62 500)	-100%	125 000
Depreciation and amortisation		103 926	108 576	–	8 704	52 043	54 288	(2 245)	-4%	108 576
Interest		5 902	–	–	–	–	–	–		–
Contracted services		76 818	145 162	–	15 911	72 776	72 581	195	0%	145 162
Transfers and subsidies		2 306	1 800	–	–	–	900	(900)	-100%	1 800
Irrecoverable debts written off		25 306	–	–	–	26 284	–	26 284		–
Operational costs		88 625	103 735	–	21 112	50 159	51 868	(1 708)	-3%	103 735

Losses on Disposal of Assets		2 643	–	–	–	–	–	–		–
Other Losses		(253)	–	–	–	–	–	–		–
Total Expenditure		606 798	749 897	–	65 737	314 686	374 948	(60 262)	-16%	749 897

The table above shows operating expenditure of R314,6 million against year-to-date budgeted expenditure of R374,9 million.

Employee Related Costs

Employee Related Costs reflect unfavourable variance of 13% due to budgeted vacant positions that have not yet appointed by end of December 2025. This will be monitored and be relooked at during the adjustments budget.

Depreciations and amortisation

Depreciations shows an unfavourable variance of 4% due to less acquisition of new assets. This noncash item will remain the same during the budget adjustment checking the actual of the previous audit.

Debt Impairment

Debt Impairments is a non-cash item that reflect zero expenditure to date. The debt impairment expenditure will be processed at year end during the preparations of Annual Financial Statement.

Inventory Consumed

The municipality spent R681 253 (-88%) less on the inventory consumed than the year-to-date budget of R5 977 686 during the period under review. This is due to buying in small quantities because the municipality is still in the process of appointing pools for stationery and cleaning materials.

Transfer and Subsidies paid.

The transfer and subsidies paid reflects zero expenditure to date. The municipality is still on the procurement processes to conclude the once off funding to SMMES.

Contracted Services

Contracted Services reflects 100% performance for the first six months, there is a need to relook at this budget item during the adjustment budget.

5. Capital Expenditure Programme

LIM331 Greater Giyani - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Energy Sources		–	–	–	–	–	–	–		–
Vote 2 - Community and Social Services		–	–	–	–	–	–	–		–
Vote 3 - Finance & Administration		–	–	–	–	–	–	–		–
Vote 4 - Planning and Development		–	–	–	–	–	–	–		–
Vote 5 - Executive & Council		–	–	–	–	–	–	–		–
Vote 6 - Internal Audit		–	–	–	–	–	–	–		–
Vote 7 - Road Transport		–	–	–	–	–	–	–		–
Vote 8 - Public Safety		–	–	–	–	–	–	–		–
Vote 9 - Waste Management		–	–	–	–	–	–	–		–
Vote 10 - Sports & Recreation		–	–	–	–	–	–	–		–
Vote 11 - Water Management		–	–	–	–	–	–	–		–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 13 - Housing		–	–	–	–	–	–	–		–
Vote 14 - Finance & Administration 2		–	–	–	–	–	–	–		–

Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4.7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Energy Sources		8 958	6 522	–	675	7 863	3 261	4 602	141%	6 522
Vote 2 - Community and Social Services		1 899	3 478	–	–	–	1 739	(1 739)	-100%	3 478
Vote 3 - Finance & Administration		119 521	8 791	–	–	–	4 396	(4 396)	-100%	8 791
Vote 4 - Planning and Development		853	7 304	–	1 614	6 563	3 652	2 911	80%	7 304
Vote 5 - Executive & Council		–	–	–	–	–	–	–		–
Vote 6 - Internal Audit		–	–	–	–	–	–	–		–
Vote 7 - Road Transport		17 914	82 315	–	14 754	48 353	41 158	7 195	17%	82 315
Vote 8 - Public Safety		–	435	–	–	–	217	(217)	-100%	435
Vote 9 - Waste Management		7 780	870	–	–	–	435	(435)	-100%	870
Vote 10 - Sports & Recreation		(21 187)	21 304	–	2 981	8 493	10 652	(2 159)	-20%	21 304
Vote 11 - Water Management		–	–	–	–	–	–	–		–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–		–
Vote 13 - Housing		–	–	–	–	–	–	–		–
Vote 14 - Finance & Administration 2		10 046	5 261	–	–	61	2 630	(2 570)	-98%	5 261
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	145 784	136 281	–	20 024	71 333	68 140	3 193	5%	136 281
Total Capital Expenditure		145 784	136 281	–	20 024	71 333	68 140	3 193	5%	136 281
Capital Expenditure - Functional Classification										
Governance and administration		129 568	14 052	–	–	61	7 026	(6 965)	-99%	14 052
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		129 568	14 052	–	–	61	7 026	(6 965)	-99%	14 052
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		(19 288)	25 217	–	2 981	8 493	12 609	(4 115)	-33%	25 217
Community and social services		1 899	3 478	–	–	–	1 739	(1 739)	-100%	3 478

Sport and recreation		(21 187)	21 304	–	2 981	8 493	10 652	(2 159)	-20%	21 304
Public safety		–	435	–	–	–	217	(217)	-100%	435
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		18 766	89 620	–	16 368	54 916	44 810	10 106	23%	89 620
Planning and development		853	7 304	–	1 614	6 563	3 652	2 911	80%	7 304
Road transport		17 914	82 315	–	14 754	48 353	41 158	7 195	17%	82 315
Environmental protection		–	–	–	–	–	–	–		–
Trading services		16 738	7 391	–	675	7 863	3 696	4 167	113%	7 391
Energy sources		8 958	6 522	–	675	7 86	3 261	4 602	141%	6 522
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		7 780	870	–	–	–	435	(435)	-100%	870
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	145 784	136 281	–	20 024	71 333	68 140	3 193	5%	136 281
Funded by:										
National Government		(5 875)	62 005	–	16 355	47 055	31 003	16 053	52%	62 005
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		(5 875)	62 005	–	16 355	47 055	31 003	16 053	52%	62 005
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		151 658	74 275	–	3 669	24 278	37 138	(12 860)	-35%	74 275
Total Capital Funding		145 784	136 281	–	20 024	71 333	68 140	3 193	5%	136 281

- The capital budget for 2025 2026 financial year is R136,2 million and the expenditure for the month ended December amounted to R20 million. The year-to-date capital expenditure is R71,3 million (52,34%) which is more than the expected expenditure of R68,1 million (50%).

LIM331 Greater Giyani - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% Spend of Original Budget
Monthly expenditure performance trend									
July	170 028	11 357	–	(0)	0	11 357	11 357	100.0%	0%
August	170 028	11 357	–	13 967	13 967	22 713	8 747	38.5%	10%
September	170 028	11 357	–	19 084	33 051	34 070	1 019	3.0%	24%
October	170 028	11 357	–	13 964	47 015	45 427	(1 588)	-3.5%	34%
November	170 028	11 357	–	4 294	51 310	56 784	5 474	9.6%	38%
December	170 028	11 357	–	20 024	71 333	68 140	(3 193)	-4.7%	52%
January	170 028	11 357	–	–		79 497	–		
February	170 028	11 357	–	–		90 854	–		
March	170 028	11 357	–	–		102 211	–		
April	170 028	11 357	–	–		113 567	–		
May	170 028	11 357	–	–		124 924	–		
June	170 028	11 357	–	–		136 281	–		
Total Capital expenditure	2 040 335	136 281	–	71 333					

The trend on capital spending shows December being the highest with an amount of R20 023 614.The year-to-date capital expenditure is R71 million (52,34%) which is more than the expected (50%) expenditure to date.

6. Staff Expenditure

The municipality is reporting the mid-year expenditure on staff benefits in terms of section 66 of the MFMA. The expenditure includes staff salaries, wages, allowances, and benefit.

LIM331 Greater Giyani - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December 2025

Summary of Employee and Councillor remuneration	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
.	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		20,982	18,454	–	2,157	9,668	9,227	441	5%	18,454
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		5,890	6,157	–	545	3,130	3,079	51	2%	6,157
Cellphone Allowance		2,892	3,107	–	241	1,446	1,554	(107)	-7%	3,107
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–

Sub Total - Councillors		29,764	27,719	–	2,944	14,244	13,860	384	3%	27,719
<u>Senior Managers of the Municipality</u>	3									
Basic Salaries and Wages		4,531	4,968	–	346	2,182	2,484	(302)	-12%	4,968
Pension and UIF Contributions		10	1,229	–	1	6	615	(609)	-99%	1,229
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		1,203	1,662	–	114	717	831	(115)	-14%	1,662
Cellphone Allowance		84	109	–	8	49	55	(6)	-11%	109
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		155	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–

Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		189	252	–	17	105	126	(21)	-17%	252
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		6,171	8,221	–	486	3,059	4,110	(1,052)	-26%	8,221
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		118,536	141,417	–	11,643	62,807	70,709	(7,902)	-11%	141,417
Pension and UIF Contributions		20,601	28,159	–	1,825	11,009	14,079	(3,071)	-22%	28,159
Medical Aid Contributions		8,918	9,597	–	789	4,722	4,798	(76)	-2%	9,597
Overtime		6,656	6,177	–	438	4,154	3,089	1,066	35%	6,177
Performance Bonus		8,257	11,370	–	562	4,151	5,685	(1,534)	-27%	11,370
Motor Vehicle Allowance		12,701	15,207	–	1,077	6,504	7,603	(1,100)	-14%	15,207

Cellphone Allowance		1,014	1,211	–	89	535	605	(70)	-12%	1,211
Housing Allowances		411	442	–	35	204	221	(17)	-8%	442
Other benefits and allowances		597	739	–	45	292	369	(78)	-21%	739
Payments in lieu of leave		742	1,802	–	52	359	901	(542)	-60%	1,802
Long service awards		678	1,608	–	24	702	804	(103)	-13%	1,608
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		80	–	–	–	3	–	3	#DIV/0!	–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**179,192**	**217,729**	–	**16,580**	**95,441**	**108,864**	**(13,424)**	**-12%**	**217,729**
TOTAL SALARY, ALLOWANCES & BENEFITS		**215,128**	**253,668**	–	**20,010**	**112,743**	**126,834**	**(14,091)**	**-11%**	**253,668**

- The year-to-date target for expenditure is **50%**.
- The current expenditure for councillor's allowances is **2.77%** more when compared with the year-to-date budget. The current expenditure for councillor's allowances is at **51.39%** when compared with the budget allocation for councillor's allowances. Variances are due to backpays done in month ending December 2025.
- The current expenditure for the salaries and benefits for senior managers is at **74.43%** when compared with the year-to-date budget for the salaries and benefits for senior managers. The current expenditure for salaries and benefits for senior managers is at **37.21%** when compared with the budget allocation for salaries and benefits for senior managers. The resignation of the CFO had a negative effect on this expenditure category.
- The current expenditure for the salaries and benefits for other municipal staff is at **87.67%** when compared with the year-to-date budget for the salaries and benefits of other municipal staff. The current expenditure for salaries and benefits for senior managers is at **43.83%** when compared with the budget allocation for salaries and benefits of other municipal staff.
- The current expenditure for councillors, senior managers and the other municipal staff is at **88.89%** of the total year-to-date budget for salaries, allowances and benefits for councillors, senior managers, and other municipal staff. The current expenditure for councillors, senior managers and the other municipal staff are at **44.45%** when compared with the budget allocation for allowances and benefits for councillors, salaries of senior managers and other municipal staff.

7. Supply Chain Management

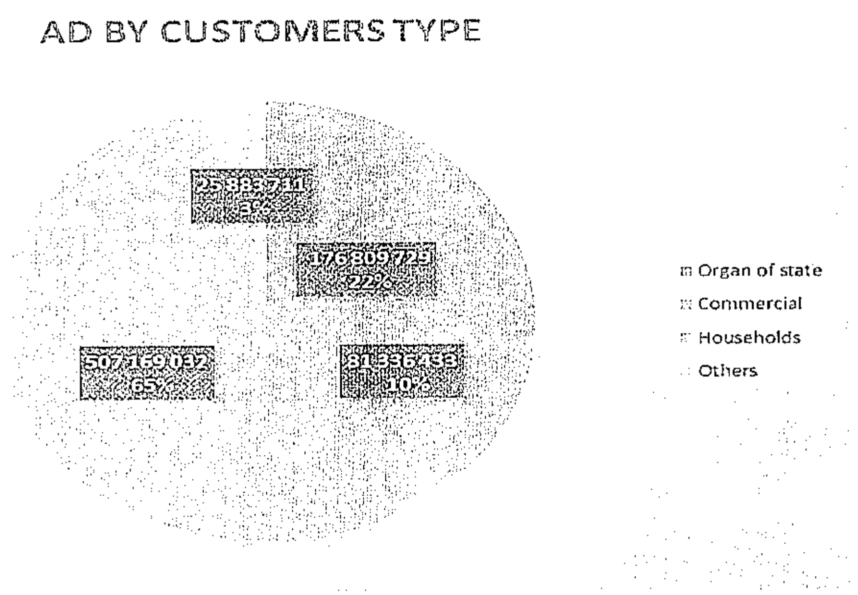
The Municipality has awarded contracts to the value of R 54 329 099.82 as of 31st December 2025, which are single and multi –year Projects which excludes awards made to service providers on rates basis. These awards were mainly awarded to **29** BBBEEE complaint companies, the Municipality has one contract beyond three (3) years as part of Section 33 of the MFMA, the contract is for the property valuers which will run from 2025 to 2030.

In compliance with Circular 62 and 68 of the MFMA issued by the National Treasury, the Municipality has necessary measures to appoint service providers either on unsolicited process or Section 32 of the MFMA SCM Regulations of 2005.The Municipality has not appointed Regulations 32 of the MFMA.

The SCM Forward Planning in terms of Demand Management has been improved and new staff member has been appointed to support demand management division. The major Projects which relate to the current year were advertised well in advance.

8. Debtors Age Analysis

DETAILS	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days -1 Year	Over 1Year	Total
Debtors Age Analysis By Income Source									
Property Rates	7,317,814.93	5,381,320.06	5,161,722.43	5,106,098.11	4,677,759.49	4,920,835.10	28,208,800.73	154,797,692.82	215,572,043.67
Waste Management	1,201,282.03	1,039,361.11	1,030,953.96	982,209.95	982,380.62	969,717.36	6,146,118.15	30,596,025.35	42,948,048.53
Property Rental Debtors	23,768.00	23,768.00	23,768.00	23,768.00	23,768.00	23,381.03	53,207.00	661,037.76	856,465.79
Interest on Arrear Debtor Accounts	7,539,761.52	7,430,406.65	4,994,158.71	7,249,257.77	7,112,602.74	6,992,434.92	41,602,905.82	459,367,772.78	542,289,300.91
Other	23,063.37	1,009.45	- 64,761.83	- 4,928,709.01	- 108,900.98	- 38,676.64	- 2,450,704.03	- 2,919,273.01	- 10,466,952.68
Total By Income Source	**16,105,689.85**	**13,875,865.27**	**11,145,841.27**	**8,432,624.82**	**12,687,609.87**	**12,867,691.77**	**73,580,327.67**	**642,503,255.69**	**791,198,906.21**
Debtors Age Analysis By Customer Group									
Organs of State	4,471,297.19	3,710,714.80	3,171,651.23	- 905,048.73	3,104,417.47	3,211,191.28	13,751,136.06	146,294,370.34	176,809,729.64
Commercial	2,922,070.57	1,647,191.76	1,202,850.35	1,118,510.19	1,424,358.43	1,508,998.24	8,995,158.67	62,517,294.95	81,336,433.16
Households	7,739,034.67	7,564,260.04	5,834,338.97	7,251,056.34	7,240,384.88	7,243,682.11	45,120,709.07	419,175,565.92	507,169,032.00
Other	973,287.42	953,698.67	937,000.72	968,107.02	918,449.09	903,820.14	5,713,323.87	14,516,024.49	25,883,711.42
Total By Customer Group	**16,105,689.85**	**13,875,865.27**	**11,145,841.27**	**8,432,624.82**	**12,687,609.87**	**12,867,691.77**	**73,580,327.67**	**642,503,255.69**	**791,198,906.21**



- The above table indicates that the households are the highest defaulters at 65%,
- Organs of state at 22%.
- Commercial/ Business at 10% and lastly,
- Other debtors at 3%, which includes churches.
- Debt collection measures are in place, customers are paying but with limited commitments, the interest average of overdue accounts outweighs the amounts being received.

9. Debtors age analysis per Government Departments

Sector department	Balance as at 31 December 2025
Limpopo Economic Development Environment and Tourism	20,128,637.26
Provincial Department of Education	5,493,979.33
Provincial Department of Agriculture	36,380.67
Provincial Department of Public Works and Infrastructure	(765,188.47)
National Department of Public Works and Infrastructure	5,173,785.76
Provincial Department of Rural Development	769,353.76
Provincial Department of Transport	3,138.35
Provincial Department of Social Development	6,276.70
Provincial Department of Health	21,546.80
Provincial Department of Economic Development	4,639.17
Total	**30,872,549.33**

Notes:

- The table above indicates the amount owed by sector departments.
- LEDA is the highest contributor with 65%, followed by Provincial Department of Education with 18%, National DPW 17%, Department of Rural development 2% and lastly other departments with 0%.
- The above table excludes amount of R101,708,115.67 which relates to properties not yet registered in the name of Provincial DPWI.
- Water and sewer services are rendered on behalf of Mopani District.

10. Councillors' arrears accounts as at 31 December 2025.

- No municipal councillor is in arrears for more than 90 days, at the end of December 2025.

11. CASH AND CASH EQUIVALENTS AS OF 31 DECEMBER 2025

ACCOUNT DESCRIPTIONS	BANK BALANCES
1ST CALL	255.681.362.19
2ND CALL	54.513.185.01
PRIMARY	39.337.385.57
TRAFFIC	6.020.796.06
SALARY	7.469.329.81
TOTAL	**363.022.058.64**

The municipality has not invested any money in the 2025/2026 financial year. The cash flow statement for **December 2025** indicates a favourable/positive closing balance (cash and cash equivalents).

12. Grants Income/Received as at DECEMBER 2025.

GRANTS 2025/2026

GRANTS 2025/2026

VOTE NUMBER	DESCRIPTIONS	BUDGET	ACTUAL INCOME						TOTAL	
	OPERATIONAL GRANTS									
		2025/2026	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	ACTUAL INCOME	%
D0001/IR03195/F2766/X051/R0230/001/6104	Lgseta Grant for Training	300 000.00	-	-	-	-	24 570.00	-	24 570.00	8%
D0001/IR02344/F0041/X049/R0230/001/6115	Equitable Share	395 772 000.00	164 905 000.00	-	-	-	-	131 924 000.00	296 829 000.00	75%
D0001/IR02318/F1177/X049/R0230/001/6115	Fin Management	2 400 000.00	-	2 400 000.00	-	-	-	-	2 400 000.00	100%
D0001/IR02310/F1169/X049/R0230/001/6115	Grants from Province(EPWP Grant)	3 708 000.00	-	927 000.00	-	-	1 669 000.00	-	2 596 000.00	70%
D0001/IR02309/F1168/X049/R0230/001/6115	Energy Efficiency and Demand Side Management Grant	4 000 000.00		1 000 000.00	-	-	-	1 000 000.00	2 000 000.00	50%
D0001/IR01666/F0786/X049/R0230/001/6115	Electrification Grant	17 025 000.00	7 661 000.00	-	-	-	3 405 000.00	-	11 066 000.00	65%
	TOTAL	423 205 000.00	172 566 000.00	4 327 000.00	-	-	5 098 570.00	132 924 000.00	314 915 570.00	74%
	CAPITAL GRANTS									
D0001/IR01671/F0791/X049/R0230/001/6115	MIG Grants	75 059 000.00	26 870 000.00	-	-	20 949 000.00	-	13 830 000.00	61 649 000.00	82%
	TOTAL	75 059 000.00	26 870 000.00	-	-	20 949 000.00	-	13 830 000.00	61 649 000.00	82%

498 264 000.00	Budget
376 564 570.00	Actual Income/Grants Received to Date
76%	Percentage on Actual Income/Grants Received to Date

- Total Grants Original allocation for the municipality for the financial year 2025/2026 amounted to R498 264 000.00.
- The municipality received an amount of 376 564 570. which is 76% of the total grants budget.

13. Grants Received V/S Expenditure

GRANTS RECEIVED VERSUS EXPENDITURE DECEMBER 2025
OPERATIONAL GRANTS

	ALLOCATIONS	AMOUNT RECEIVED TO DATE	EXPENDITURE TO DATE	% SPENT ON ALLOCATION
NON CONDITIONAL GRANTS				
Lgseta Grant for Training	300 000.00	24 570.00	-	0%
Equitable Share	395 772 000.00	296 829 000.00	-	0%
	396 072 000.00	**296 853 570.00**	-	
CONDITIONAL GRANTS				
Fin Management	2 400 000.00	2 400 000.00	1 173 608.82	49%
Energy Efficiency and Demand Side Management Grant	4 000 000.00	2 000 000.00	1 237 411.00	31%
Grants from Province(EPWP Grant)	3 708 000.00	2 596 000.00	3 062 760.00	83%
Electrification Grant	17 025 000.00	11 066 000.00	13 380 322.00	79%
	27 133 000.00	**18 062 000.00**	**18 854 101.82**	69%
CAPITAL GRANTS				
MIG Grants	75 059 000.00	61 649 000.00	41 820 383.00	56%
	75 059 000.00	**61 649 000.00**	**41 820 383.00**	56%

The municipality is currently recognizing conditional grants such as Municipal Infrastructure Grant as liability which is the requirements with Generally Accepted Accounting Practice (GRAP). This grant will only be recognized as revenue once they have met the conditions of those grants.

14. PAST YEAR'S ANNUAL REPORT AND PROGRESS IN RESOLVING PROBLEMS IDENTIFIED

- The municipality obtained an **unqualified audit opinion with findings** in the last year's audit (2024/25).
- In resolving the problems raised in the audit report and the management letter, the municipality has come up with the action plan in terms of section 131 of the MFMA.

- In resolving the problems raised in the audit report and the management letter, the municipality has come up with the action plan in terms of section 131 of the MFMA.

15. RECOMMENDATIONS

On the basis of the above analysis which shows that the municipality's performance on revenue collection is below than what was anticipated, it is thus recommended that the budget be adjusted downward in terms of section 28 of the MFMA (for both revenue and expenditure) by **R45, 9 million** for the financial year 2025/26 and that improvement measures be implemented in the third and fourth quarter to improve the revenue collection, if there is no measures to improve revenue collection the amount will double **(R91,8 million).**

RECOMMENDATIONS:
MUHLARI N

ACTING CHIEF FINANCIAL OFFICER

DATE: 23/01/2026

Budget Statement-Financial position

LIM331 Greater Giyani - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		270 235	294 053	–	351 842	294 053
Trade and other receivables from exchange transactions		202 669	39 670	–	201 285	39 670
Receivables from non-exchange transactions		47 845	627 954	–	85 998	627 954
Current portion of non-current receivables		–	–	–	–	–
Inventory		35 920	33 517	–	37 282	33 517
VAT		46 888	95 621	–	39 330	95 621
Other current assets		244	–	–	244	–
Total current assets		603 802	1 090 814	–	715 982	1 090 814
Non current assets						
Investments		–	–	–	–	–
Investment property		75 310	44 207	–	75 238	44 207
Property, plant and equipment		1 268 140	1 205 898	–	1 288 172	1 205 898
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		340	340	–	340	340
Intangible assets		1 581	5 639	–	911	5 639
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 345 371	1 256 084	–	1 364 661	1 256 084
TOTAL ASSETS		1 949 173	2 346 898	–	2 080 643	2 346 898
LIABILITIES						
Current liabilities						

Bank overdraft		–	–	–	–	–
		–	–	–	–	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		253 361	149 065	–	223 534	149 065
Trade and other payables from non-exchange transactions		4 000	2	–	29 348	2
Provision		90 515	56 323	–	85 652	56 323
VAT		24 520	19 767	–	26 892	19 767
Other current liabilities		–	–	–	–	–
Total current liabilities		372 396	225 158	–	365 426	225 158
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		–	–	–	–	–
TOTAL LIABILITIES		372 396	225 158	–	365 426	225 158
NET ASSETS	2	1 576 776	2 121 740	–	1 715 217	2 121 740
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 576 776	2 121 740	–	1 715 217	2 121 740
Reserves and funds		–	–	–	–	–
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	1 576 776	2 121 740	–	1 715 217	2 121 740

The total current liabilities of the municipality is R365 426 020 which include provision for retention amount. The community wealth of the municipality as of 31 December 2025 is R1 715 216 927.

CASH FLOW STATEMENT

LIM331 Greater Giyani - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		(52 606)	44 856	–	2 131	20 967	22 428	(1 461)	-7%	44 856
Service charges		(3 199)	6 522	–	1 009	5 113	3 261	1 852	57%	6 522
Other revenue		12 849	22 396	–	307	12 849	11 198	1 651	15%	22 396
Transfers and Subsidies - Operational		(51)	426 958	–	132 924	306 064	213 479	92 585	43%	426 958
Transfers and Subsidies - Capital		166 833	71 306	–	13 830	57 896	35 653	22 243	62%	71 306
Interest		–	23 236	–	–	–	11 618	(11 618)	-100%	23 236
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(1 852 192)	(534 733)	–	(69 150)	(303 587)	(239 648)	63 939	-27%	(534 733)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	(1 800)	–	–	–	900	900	100%	(1 800)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(1 728 366)	58 741	–	81 051	99 303	58 890	(40 413)	-69%	58 741
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		2 040 335	(156 723)	–	(20 024)	(71 333)	(78 361)	(7 028)	9%	(156 723)
NET CASH FROM/(USED) INVESTING ACTIVITIES		2 040 335	(156 723)	–	(20 024)	(71 333)	(78 361)	(7 028)	9%	(156 723)

CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	46 596	–	(46 596)	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	46 596	–	(46 596)	#DIV/0!	–
NET INCREASE/ (DECREASE) IN CASH HELD		311 969	(97 981)	–	61 027	74 565	(19 472)			–
Cash/cash equivalents at beginning:		–	392 034	–	288 457	288 457	392 034			288 457
Cash/cash equivalents at month/year end:		311 969	294 053	–	349 484	363 022	372 562			–

The municipality has a balance of R363 022 058.64 at the end of December 2025. The projected balance at the end of June 2026 is R180 000 000.

Monthly Budget Statement - aged creditors

LIM331 Greater Giyani - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		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	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	0	–	(0)	0	–	–	–	(0)	0	0
Auditor General	0800	–	–	–	–	–	–	–	–	–	–

Other	090 0	(0)	–	(0)	–	–	–	–	–	(0)	(0)
Medical Aid deductions	095 0	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	100 0	–	–	(0)	0	–	–	–	(0)	0	0

The creditors' age analysis shows balances of R0, 00 because the municipality pays its suppliers or creditors within 30 days as required by the legislation.

CHAPTER FOUR: FUNCTIONAL SERVICE DELIVERY REPORT (JULY-DECEMBER 2025)

Summary 2025/26 Mid-Year SDBIP Report

MID-YEAR SDBIP Performance Analysis

The municipality had a total of 96 Key Performance Indicators applicable for mid-year and were all assessed. All other Kapi's were not applicable for reporting.

All the assessed KPI's and Projects contribute to the overall performance level of the SDBIP Scorecards as reflected in this report. The total overall Institutional Performance for Midyear analysis is **70%** which shows an improvement as compared to the **60%** achieved in the 2024/2025 financial year.

KPA	Total KPI's Assessed in 2025.2026 FY	Total Achieved	% Target Achieved	Total not Achieved	% Not Achieved	Total KPI's Assessed in 2024.2025 FY	Total Achieved	% Target Achieved	Total not Achieved	% Not Achieved
KPA 1: Spatial Rational	11	06	55%	05	45%	6	01	17%	5	83%
KPA 2: Institutional Development and Municipal Transformation	15	10	67%	05	33%	22	13	59%	09	41%
KPA 3: Basic Services and Infrastructure Development	43	28	65%	15	35%	45	25	56%	20	44%
KPA 4: Local Economic Development	04	04	100%	0	0%	05	03	60%	02	40%
KPA 5: Municipal Financial and Management Viability	07	07	100%	0	0%	10	09	90%	01	10%
KPA 6: Good Governance and Public	16	12	75%	04	25%	18	13	72%	05	28%
TOTAL	96	67		29		106	64		42	
TOTAL PERCENTAGE			70%		30%			60%		40%

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
1	To develop an effective spatial framework that promotes intergrated and sustainable development	Spatial and Town Planning	Number of Tribunal Sittings held	6 Tribunal sittings held	Operational	4 Tribunal Sittings conducted by 30 June 2026	2 Tribunal sitting held	Target achieved (2 Tribunal sitting held)	None	None	None	Invitation, agenda and attendance register	**Planning & LED**
2	To develop an effective spatial framework that promotes intergrated and sustainable development	Spatial and Town Planning	Approval of Township establishment Ndengeza 500 sites from Tribunal	Draft land use application for town establishment compiled Ndengeza	Operational	Approval of Township establishment Ndengeza 500 sites from Tribunal by 30 June 2026	Approval of Township establishment Ndengeza 500 sites from Tribunal	Target achieved (Township establishment Ndengeza 500 sites has been approved from Tribunal)	None	None	None	Approval letter	**Planning & LED**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3	To develop an effective spatial framework that promotes intergrated and sustainable development	Spatial and Town Planning	Council approval of Mahumani Precinct plan	new Indicator	Operational	Council approval of Mahumani Precinct plan by 30 June 2026	Approved Complete plan for Mahumani Precincts Plan	Target not achieved (Ccomplete plan for Mahumani Precincts Plan was not approved)	Complete plan for Mahumani Precinct Plan not approved	The target was erroneously included in the Budget	Target will be adjusted during the adjustment period	Councill resolution	**Planning & LED**
4	To develop an effective spatial framework that promotes integrated and sustainable	Spatial and Town Planning	Approval of Formalisation of Makosha Risinga Extension by Tribunal	new Indicator	Operational	Approval of Formalisation of Makosha Risinga Extension by 30 June 2026	Approval of Formalisation of Makosha Risinga Extension by Tribunal	Target achieved (Formalisation of Makosha Risinga Extension has been approved by Tribunal)	None	None	None	Approval letter	**Planning & LED**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	development												
5	To develop an effective spatial framework that promotes integrated and sustainable development	Spatial and Town Planning	Approved Subdivision Diagram of Municipal Parks by Surveyor	Rezoning and subdivision application for municipal parks to Tribunal submitted	Operational	Approved Subdivision Diagram of Municipal Parks from Surveyor Genera by 30 June 2026	Submit application for municipal parks to Surveyor General and Approved Subdivision Diagram for Municipal Parks by Surveyor General	Target achieved (Submission of application for municipal parks to Surveyor General and Approval of Subdivision Diagram for Municipal Parks by Surveyor General done)	None	None	None	Proof of submission and Approval letter	**Planning & LED**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
6	To develop an effective spatial framework that promotes intergrated and sustainable development	Spatial and Town Planning	Review Spatial Development Framework	New Indicator	Operational	Review Spatial Development Framework by 30 June 2026	Review of the draft spatial development framework	Target not achieved (Tender advertised for pool of town planning consultants)	Draft spatial development framework not reviewed	Delay in appointment of service provider	Expedite the appointment of the service provider	Draft reviewed SDF	**Planning & LED**
7	To develop an effective spatial framework that promotes intergrated and sustainable	Spatial and Town Planning	Review Land use scheme	New Indicator	Operational	Review Land use scheme by 30 June 2026	Review of draft Land Use scheme	Target not achieved (tender advertised for pool of town planning consultants)	Draft Land Use scheme not reviewed	Delay in appointment of service provider	Expedite the appointment of the service provider during	Draft review LUS	**Planning & LED**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	development												
8	To develop an effective spatial framework that promotes intergrated and sustainable development	Spatial and Town Planning	Proclamation of Morogolo at Giyani Section A	New Indicator	Operational	Proclamation of Morogolo at Giyani Section A by 30 June 2026	Engage Traditional Authority	Target achieved (Traditional Authority engaged)	None	None	None	Invitation, Register, Minutes, & agenda	**Planning & LED**
9	To develop an effective spatial framework that promotes intergrated and sustaina	Spatial and Town Planning	Number of Deeds Registration Of Sites to be submitted	New Indicator	Operational	12 Deeds Registration Of Sites to be submitted to COGHSTA by 30 June 2026	Submit 6 deeds application to COGHSTA	Target overachieved (11 deeds applications submitted to COGHSTA)	5 more deeds application received	More application received from clients	None	Q1 -Q4 Deeds register	**Planning & LED**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	ble development												
10	To develop an effective spatial framework that promotes intergrated and sustainable development	Spatial and Town Planning	Submit land use application for Sikhunyani township establishment to Tribunal	land use application for Sikhunyani township establishment compiled	Operational	Submit land use application for Sikhunyani township establishment to Tribunal by 30 June 2026	Submit land use application for Sikhunyani township establishment to Tribunal	Target not achieved (Application for MPT extension of time)	Land use application for Sikhunyani township establishment not submitted to Tribunal	Service provider was hospitalised on the date of submission to MPT	To be resubmitted during the next MPT sitting	Proof of submission	**Planning & LED**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
11	To develop an effective spatial framework that promotes intergrated and sustainable development	Spatial and Town Planning	Development of detail design for Golf Course	New Indicator	Operational	Development of detail design for Golf Course by 30 June 2026	Appointment of consultant for Golf Course and Development of detail design	Target not achieved (Consultant for Golf Course not appointed and detail design not developed)	Consultant for Golf Course not appointed, and detail design not developed	The target was erroneously included in the Budget	Target will be adjusted during the adjustment period	Appointment letter and Detail design	**Planning & LED**
						KPA 2: MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT							
2.1	To have an effective and productive workforce	Wellness Program	Number of wellness events coordinated	2 Wellness events coordinated	Operational	3 Wellness events coordinated by 30 June 2026	2 Wellness event to be coordinated	Target not achieved (1Wellness event coordinated	1 Wellness event not coordinated	The planned dates of the event clashed with urgent matters of the facilitator	To arrange with the facilitator, conduct 2 wellness events during third quarter	Invitations and attendance register	**Corp**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
2.2	To ensure that the public is informed about the affairs of the municipality	Information Technology	% of information to be updated on the municipal website	100% of information to be updated on the municipal website	Operational	100% of information to be updated on the municipal website by 30 June 2026	100% information to be updated on the Municipal website	Target achieved (100% information updated on the Municipal website)	None	None	None	Municipal website Report	**Office of the Mayor**
2.3	To ensure good governance of ICT	Information Technology	Number of IT Steering Committee Meetings to be conducted	4 meetings held in 2024/25 Financial year	Operational	4 IT Steering Committee meetings conducted by 30 June 2026	2 IT Steering Committee meeting conducted	Target achieved (2 IT Steering Committee meeting conducted)	None	None	None	Q1-Q4 Invitation and Attendance Register and Minutes	**Corp**
2.4	To install Cameras at old building	Security of Municipal Premises	Coordination and facilitation of installation of Cameras	Installation of security cameras at Old Civic Centre Building	Operational	Coordinate and facilitate the installation of 16 security Cameras at Testing	Approved memo and advertisement for installation of 16 security Cameras	Target not achieved (approved memo for installation of 16 security Cameras	advertisement for installation of 16 security Cameras at Testing Station not done	Delays in the advertisement process	The advertisement process will be expedited to avoid further delays	Approved Memo and Advert	**MM**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
			at Testing Station			Station by 30 June 2026	at Testing Station	at Testing Station)					
2.5	To install Metal detector and X-Ray Machine at testing station	Installation of Walkthrough Metal Detector and X-Ray Machine at Civic Centre	Coordination and facilitation of Walkthrough metal detector and X-Ray Machine at Testing Station	Acquisition and installation of Walkthrough metal detector	Operational	Coordinate and facilitate the Acquisition and installation of Walkthrough metal detector and X-Ray Machine at Testing Station by 30 June 2026	Approved memo and advertisement for Acquisition and installation of Walkthrough metal detector and X-Ray Machine at Testing Station	Target not achieved (approved memo)	advertisement for Acquisition and installation of Walkthrough metal detector and X- Ray Machine at Testing Station not done	Delays in the advertisement process	The advertisement process will be expedited to avoid further delays	Approved Memo and Advert	**MM**
2.6	To efficiently acquire the required machiner	Information Technology	Acquisitions (tablets & printers)	new Indicator	304.348	Acquisitions of (10 tablets and 8 printers) by	Development and approval of MEMO for acquisitio	Target overachieved (10 printers	2 more printers acquired	Identified an increased need for printing capacity, additional	None	Approved MEMO and Invoice	**MM**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	y and equipment that meet operational specifications and quality standards, ensuring timely procurement					30 June 2026	ns of 8 printers	has been acquired)		locations for printers, and also specific functional requirements (a need for more high-speed colour printers after the initial plan was drafted.			
	To enhance security, supporting operational oversight, and promoting safety for all employe	Risk Management	Acquisitions (Patrol management system (Clocking System)	new Indicator	521.739	Acquisitions for Patrol management system (Clocking System) at Civic Centre by 30 June 2026	Development and approval Memo for acquisition of Patrol management system (Clocking System)	Target not achieved (Draft Memo for acquisition of Patrol management system (Clocking System) at Civic Centre has	Memo for acquisition of Patrol management system (Clocking System) at Civic Centre not approved	The delay in obtaining specifications aligned with current market standards resulted in the delayed approval of the memo	Follow-up the approval processes	Approved memo	

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	es and visitors						at Civic Centre	been developed)					
2.1 HUMAN RESOURCE MANAGEMENT, LEGAL SERVICES & OCCUPATIONAL HEALTH, AND SAFETY													
2.1.2	To develop and Retain the best Human Capital , Effective and Efficient Administrative and Operational Support System	Human Resources and Organizational Development	Number of posts filled in terms of the organogram	45 posts filed	Operational	22 posts to be Filled in terms of the organogram by 30 June 2026	15 posts to be Filled in terms of the organogram	Target not achieved (12 Posts filled in terms of the organogram)	3 posts not filled	In accordance with the recruitment policy, the positions were initially advertised internally. After the closing date, most applicants did not meet the requirements	The positions will be advertised externally.	Appointment letters	**Corp**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
2.1.2	To maintain harmony in the workplace	Human Resources and Organizational Development	Number of Local Labour Forum meetings conducted	10 LLF meetings held	Operational	4 LLF meetings to be conducted by 30 June 2026	2 LLF meetings to be conducted	2 LLF meetings to be conducted	Target overachieved (4 LLF meeting conducted	2 more LLF meeting conducted	Due to urgent matters that needed LLF attention	invitations and attendance register	**Corp**
2.1.3	To safeguard municipal interests in all legal related matters and to ensure that all municipal operations are conducted within the paramete	Management of litigation	% of litigation cases attended to	100% (69/69) litigation cases attended	Operational	100% of litigation cases attended to by 30 June 2026	100% of litigation cases attended	100% of litigation cases attended	Target achieved (100% (32/32) of litigation cases attended)	None	None	Signed Quarterly Litigation Register	**Corp**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	rs of the law												
2.1.4	To create a conducive working environment	Occupational Health and Safety Program	Number of OHS onsite inspection conducted at Civic Centre, Unigaz, Testing Station and brick yard	4 OHS onsite inspection conducted	Operational	4 OHS onsite inspection conducted at Civic Centre, Unigaz, Testing Station and brick yard by 30 June 2026	2 OHS onsite inspection conducted at Civic Centre, Unigaz, Testing Station and brick yard	Target achieved (2 OHS onsite inspection conducted at Civic Centre, Unigaz, Testing Station and brick yard)	None	None	None	OHS Report	**Corp**
2.2 Council and Oversight Structures (Putting people first)													

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
2.2.1	To make decisions concerning the exercise of all the powers and performance of all the functions of the municipality	Council Services	Number of Council Meetings conducted	13 council meetings coordinated and supported	Operational	7 Council Meetings conducted by 30 June 2026	4 Council Meeting conducted	Target overachieved (9 Council meetings Conducted)	5 more council meeting conducted	Due to urgent matters that needed council approvals	None	Notices of Invitations, Agenda, and Attendance Register	**Corp**
2.2.2	To advise Council on policy matters and make recommendations to Council	Council Services	Number of Executive Committee Meetings conducted	11 Executive committee meeting convened	Operational	12 Executive Committee Meetings conducted by 30 June 2026	6 EXCO Committee meetings conducted	Target achieved (6 EXCO Committee meetings conducted)	None	None	None	Notices of Invitations, Agenda, Minutes and Attendance Register	**Office of the Mayor**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
2.2.3	To advise EXCO on policy matters and make recommendations to EXCO	Council Services	Number of Portfolio Committee Meetings conducted	97 Portfolio Committee Meetings held	Operational	96 Portfolio Committee Meetings conducted by 30 June 2026	48 Portfolio Committee Meetings conducted	Target overachieved (51 Portfolio Committee Meetings conducted)	3 more portfolio committee meetings conducted	Due to urgent matters that needed Portfolio Committee Recommendations	None	Notices of Invitations, Agenda, Minutes and Attendance Register	**Corp**
2.2.4	To monitor and assess implementation of Council resolutions	Council Services	Number of Progress reports on implementation of council resolution developed	4 Progress reports on implementation of council resolution developed	Operational	4 progress reports on implementation of council resolutions to be developed by 30 June 2026	2 progress report on implementation of council resolutions to be developed	Target achieved (2 progress report on implementation of council resolutions developed)	None	None	None	Council implementation report	**Corp**
KPA: 3 BASIC SERVICE DELIVERY KEY PERFORMNACE INDICATORS													
3.1, 1	To develop sustaina	Building and Construction	Processing of base layer for	Development of 5.15 km	R23.051.661.64	Processing of base layer for 5.15km	Site establishment,	Target achieved (Site	None	None	None	Progress Reports	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	ble infrastructure networks which promotes economic growth and improve quality of life		5.15 km Babangu Upgrading from gravel to paving	Babangu detailed design for upgrading from gravel to paving		Babangu Upgrading from gravel to paving by 30 June 2026	Road setting out, Clearing and grubbing for 5.15km Babangu and Box cutting for 5.15km Babangu	establishment, Road setting out, Clearing and grubbing, Box cutting for 5.15km Babangu done)					
3.1, 2	To develop sustainable infrastructure networks which promotes economic growth and improve	Roads, Bridges and Storm water	Construction of Subbase layer for Giyani Section E Phase 1 (3km) of upgrading of 13km from gravel to paving	New Indicator	R12.223. 298	Construction of Subbase layer for Giyani Section E Phase 1 (3km) of upgrading of 13km from gravel to paving by 30 June 2026	Appointment letter of the contractor for Giyani Section E Phase 1 (3km)	Target not achieved (Contractor for Giyani Section E Phase 1 (3km) not appointed)	Appointment letter of the contractor for Giyani Section E Phase 1 (3km)	Delay in appointment of Service Provider	Expediate appointment of contractor.	Progress reports	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	quality of life												
3.1, 3	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Building and Construction	Planting of grass on the soccer pitch, grandstand support, refurbished combi courts for Mageva sport centre	new Indicator	R8.695.652.17	Planting of grass on the soccer pitch, grandstand support, refurbished combi courts for Mageva sport centre by 30 June 2026	Site establishment and clearance for Mageva sport centre and Planting of grass on the soccer pitch for Mageva soccer pitch	Target achieved (Site establishment and clearance for Mageva sport centre and Planting of grass on the soccer pitch for Mageva soccer pitch done)	None	None	None	Progress reports	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3.1, 4	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Roads, Bridges and Storm water	4.8 km upgrading from gravel to paving at Nwa-Mankena	New Indicator	R19.053.599.23	4.8 km upgrading from gravel to paving at Nwa-Mankena by 30 June 2026	Installation of kerbing and paving blocks	Target achieved (Installation of kerbing and paving blocks done)	None	None	None	Progress reports	**Tech**
3.1, 5	To develop sustainable infrastructure networks which promotes economic growth and improve	Roads, Bridges and Storm water	3.8 km Upgrading from gravel to paving at Khakhala	new Indicator	R26.552.139.13	3.8 km Upgrading from gravel to paving at Khakhala by 30 June 2026	Appointment of Contractor and Box cutting, and roadbed preparation	Target achieved (Appointment of Contractor and Box cutting, and roadbed preparation done)	None	None	None	Appointment letter and progress report	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	quality of life												
3.1, 6	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Building and Construction	Refurbishment of the Section E Sports Centre	new Indicator	R8.695.652.17	Refurbishment of the Section E Sports Centre by 30 June 2026	Tender document for refurbishment of the Section E Sports Centre and appointment of a contractor, Site establishment, Drilling of borehole,	Target not achieved (Tender document for refurbishment of the Section E)	Appointment of a contractor, Site establishment, Drilling of borehole, for refurbishment of the Section E Sports Centre not done	Delay in appointment of Service Provider.	Expediate appointment of Contractor.	Tender document and Appointment letter	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
							for refurbishment of the Section E Sports Centre						

3.1, 7	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Building and Construction	Refurbishment of the ablutions blocks and kitchen at Giyani Community Hall	New Indicator	R3.304.347.83	Refurbishment of the ablutions blocks and kitchen at Giyani Community Hall by 30 June 2026	Advertisement for refurbishment of the ablutions blocks and kitchen at Giyani Community Hall and appointment of contractor for Refurbishment of the ablutions blocks and kitchen at Giyani Community Hall	Target not achieved (Scope analysis for refurbishment of the ablutions blocks and kitchen at Giyani Community Hall developed)	Refurbishment of the ablutions blocks and kitchen at Giyani Community Hall not advertised and appointed)	Delay in the advertisement and appointment for refurbishment of the ablutions blocks and kitchen	Expediate the advertisement and appointment for refurbishment of the ablutions blocks and kitchen	Advert and Appointment letter	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3.1, 8	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Building and Construction	Construction of (10 market stalls) at Giyani section A	New Indicator	R4.347.826.09	Construction of (10 market stalls) at Giyani section A by 30 June 2026	Site establishment, setting out & clearing and grubbing, casting of foundation slab at Giyani section A	Target achieved (Site establishment, setting out clearing and grubbing, casting of foundation slab at Giyani section A done)	None	None	None	Progress reports	**Tech**
3.1, 9	To develop sustainable infrastructure networks which promotes economic growth and improve	Building and Construction	Development of Detail Design for Gawula Sport Centre	new Indicator	R2.608.695.65	Development of Detail Design for Gawula Sport Centre by 30 June 2026	Appointment of a consultant for Gawula Sport Centre	Target achieved (consultant for Gawula Sport Centre has been appointed)	None	None	None	Appointment letter	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/ status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	quality of life												

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3.1, 10	To develop sustainable infrastructure networks which promotes economic growth and improve	Building and Construction	Development of detail design for Integrated Transport Plan (ITP)	New Indicator	R400.000.00	Development of detail design for Integrated Transport Plan (ITP) by 30 June 2026	Appointment of a consultant for Development of detail design for Integrated	Target not achieved (The process of appointment of a consultant is at specification stage)	Appointment of a consultant for Development of detail design for Integrated Transport Plan (ITP)	Inaccurate time estimates and unrealistic deadlines	To be appointed in the third quarter	Appointment letter	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	quality of life						Transport Plan (ITP)						
3.1, 11	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Building and Construction	Development of Preliminary Designs for Upgrading of Muxiyani from Gravel to Paving	New Indicator	R347.826.09	Development of Preliminary Designs for Upgrading of Muxiyani from Gravel to Paving by 30 June 2026	Appointment of a consultant for Muxiyani	Target not achieved (Consultant for Muxiyani not appointed)	Appointment of a consultant for Muxiyani	Delay in appointment of consultant	Expediate appointment of consultant.	Appointment letter	**Tech**
3.1, 12	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Building and Construction	Development of Preliminary Designs for Upgrading of Phikela from Gravel to Paving	New Indicator	R347.826.09	Development of Preliminary Designs for Upgrading of Phikela from Gravel to Paving by 30 June 2026	Appointment of a consultant for Phikela	Target Achieved (Consultant for Phikela has been appointed)	None	None	None	Appointment letter	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3.1, 13	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Building and Construction	Development of Preliminary Designs for Upgrading of Ndhambi from Gravel to Paving	New Indicator	R347.826.09	Development of Preliminary Designs for Upgrading of Ndhambi from Gravel to Paving by 30 June 2026	Appointment of a consultant for Ndhambi	Target achieved (Consultant for Ndhambi has been appointed)	None	None	None	Appointment Letter	**Tech**
3.1, 14	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Building and Construction	Development of Preliminary Designs for Upgrading of Noblehoek from Gravel to Paving	New Indicator	R347.826.09	Development of Preliminary Designs for Upgrading of Noblehoek from Gravel to Paving by 30 June 2026	Appointment of a consultant for Noblehoek	Target Achieved (Consultant for Noblehoek has been appointed)	None	None	None	Appointment letter	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3.1, 15	To improve financial management systems to enhance venue base	PMU	% MIG Budget spent	100% MIG budget spent	R71.306.050	100% MIG Budget spent by 30 June 2026	45% of MIG budget spent	Target overachieved (69.01% MIG budget spent)	24.01% more MIG budget spent	Excellent forward planning, great support from senior managers	None	MIG Spending Report	**Tech**
3.1, 16	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Fleet Management	Number of quarterly reports on Fleet Fuel Management to be submitted.	Submit 4 quarterly reports on Fleet Fuel Expenditure Management.	Operational	Submit 4 quarterly reports on Fleet Fuel Expenditure Management to portfolio committee. by 30 June 2026	Submit 2 quarterly report on Fleet Repair and Maintenance Expenditure Management.	Target achieved (2 quarterly report on Fleet Repair and Maintenance Expenditure Management has been submitted)	None	None	None	Quarterly report on Fleet Fuel Expenditure Management and proof of submission	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3.1, 17	To efficiently acquire the required machinery and equipment that meet operational specifications and quality standards, ensuring timely procurement	Acquisition of machinery & equipment	Number of machinery & equipment to be procured	Procurement of new machinery and equipment	6.956.522	3 Machinery & equipment (1 TLB,1 Chain dozer and 1 Low bet truck) to be procured by 30 June 2026	Development of memo, approval Memo and appointment of Service Provider for procurement of 3 Machinery & Equipment ((1 TLB,1 chain dozer and 1 low bet truck)	Target not achieved (Development of memo, approval Memo and Appointment of Service Provider for procurement of 3 Machinery & Equipment ((1 TLB,1 chain dozer and 1 low bet truck) not done	Development of memo, approval Memo and Appointment of Service Provider for procurement of 3 Machinery & Equipment ((1 TLB,1 chain dozer and 1 low bet truck) not done	Delay in reviewing the list of required machinery allocated for procurement and appointment of Service Provider	Expedite processes	Approved memo and Appointment letters	Tech

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3.1, 18	To procure vehicles that meet the company's operational needs and safety standards, ensuring cost-effectiveness, timely delivery, and compliance	Acquisition of vehicles	Number of vehicles to be procured	Procurement of new vehicles	1.739.130	3 vehicles to be procured by 30 June 2026	Development and approval of Memo and Appointment of Service for procurement of 3 vehicles	Target not achieved (Development, approval of Memo and appointment of Service for procurement of 3 vehicles has not been done)	Development and approval of Memo and Appointment of Service for procurement of 3 vehicles	Delay in reviewing the list of required machinery allocated for procurement and appointment of Service Provider	Expedite processes	Approved memo and Appointment letters	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
						3.2 Electrification Projects							
3.2.1	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Electricity Provision	Electrification of 436 units at section F	New Indicator	R2.500.000	Electrification of 436 units at section F by 30 June 2026	Appointment of consultant for electrification of 436 units at section F and develop a detailed design for electrification of 436 units at section F	Target not achieved (Approved memo for develop a detailed design for electrification of 436 units at section F)	Appointment of consultant for electrification of 436 units at section F and development a detailed design for electrification of 436 units at section F not done	Delay in appointment of service provider and development of detailed design	Expediate appointment of service provider and development of detailed design	Appointment Letter and Detailed Design	**Tech**
3.2.2	To develop sustainable infrastructure networks which promotes economic	Electricity Provision	Electrification of 343 units at Risinga View Village	New Indicator	R8.241.000	Electrification of 343 units at Risinga View Village by	Appointment of Contractor for electrification of 343 units and	Target achieved (Contractor for electrification of 343 units has been	None	None	None	Appointment Letter and Progress Report	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	growth and improve quality of life					30 June 2026	digging of holes for MV and LV poles at Risinga View Village	appointed and digging of holes for MV and LV poles at Risinga Village has been done)					
3.2.3	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life?	Electricity Provision	Electrification of 142 units at Ndhambhi Village	New Indicator	R3.408.000.00	Electrification of 142 units at Ndhambhi Village by 30 June 2026	Appointment of Contractor for electrification of 142 units at Ndhambhi Village and Digging of holes for MV and LV poles electrification of 142 units at	Target achieved (Contractor for electrification of 142 units has been appointed and digging of holes for MV and LV poles electrification of 142 units at Ndhambhi Village has been done)	None	None	None	Appointment Letter and Progress Report	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
							Ndhambhi Village						
3.2.4	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Electricity Provision	Electrification of 346 units at Xikukwani Village	New Indicator	R8.800.000.00	Electrification of 346 units at Xikukwani Village by 30 June 2026	Appointment of Contractor for Electrification of 346 units and digging of holes for MV and LV poles at Xikukwani Village	Target achieved (Contractor for Electrification of 346 units has been appointed and digging of holes for MV and LV poles at Xikukwani Village done)	None	None	None	Appointment Letter and Progress Report	**Tech**
3.2.5	To develop sustainable infrastructure networks which promotes economic growth and improve	Electricity Provision	Develop a detailed design for electrification of 200 units at Vuhehli Village	New Indicator	R270.000	Develop a detailed design for electrification of 200 units at Vuhehli Village by	Appointment of Consultant and Develop a detailed design for electrifica	Target not achieved (Memorandum for appointment of consultant for electrification of 200 units at	Appointment of Consultant and Develop a detailed design for electrification of 200 units at	The project will be implemented by Eskom	The project will be removed, and the allocated amount will be redirected to other INEP	Appointment Letter and Detail Design	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	quality of life					30 June 2026	tion of 200 units at Vuhehli Village	Vuhehli Village has not been drafted)	Vuhehli Village		projects during the budget adjustment process		
3.2.6	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Electricity Provision	Develop a detailed design for electrification of 200 units at N'wamakena Village		R270.000	Develop a detailed design for electrification of 200 units at N'wamakena Village by 30 June 2026	Appointment of Consultant and Develop a detailed design for electrification of 200 units at N'wamakena	Target not achieved (Consultant has been appointed)	Detailed design for electrification of 200 units at N'wamakena has not been developed	The Consultant was appointed late.	Expediate the development of the detail design.	Q1-Appointment Letter Q2 - Detail Design	**Tech**
3.2.7	To develop sustainable infrastructure networks which promotes economic	Electricity Provision	Develop a detailed design for electrification of 334 units at	New Indicator	R270.000	Develop a detailed design for electrification of 334 units at Ngove Village by	Appointment of Consultant and Develop a detailed design	Target not achieved (Consultant has been appointed)	Detailed design for electrification of 334 units at Ngove Village has	The Consultant was appointed late.	Expediate the development of the detail design.	Appointment Letter and Detail Design	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	growth and improve quality of life		Ngove Village			30 June 2026	for electrification of 334 units at Ngove Village		not been developed				
3.2.8	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Electricity Provision	Installation of Solar Roof Top in Civic Centre	New Indicator	R2.608.695.65	Installation of Solar Roof Top at Civic Centre by 30 June 2026	Appointment of Contractor for Installation of Solar Roof Top & panels in Civic Centre	Target not achieved (Contractor has not been appointed and Solar Roof Top & panels at Civic Centre not installed)	Contractor has not been appointed and Solar Roof Top & panels at Civic Centre not installed	The service provider has not been appointed due to budget constraints.	Budget will be made available during budget adjustment.	Appointment Letter and Progress Report	**Tech**
3.2.9	To develop sustainable infrastructure networks which promotes economic growth and improve	Electricity Provision	Installation of 154 energy saving street lights phase 3 at section A,E,D1 & D2	124 energy saving streetlights installed)	R3.478.261	Installation of 154 energy saving street lights phase 3 at section A,E,D1 &	Installation of Streetlights Poles at section A,E,D1 & D2 and Trenching, Installation of	Target achieved (Streetlights Poles installed and Trenching, Installation of Cables and Transformers at section	None	None	None	Progress Reports	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	quality of life					D2 by 30 June 2026	Cables and Transformers at section A,E,D1 & D2	A,E,D1 & D2 done)					
3.2.10	To ensuring all units meet specified energy efficiency standards and remain within the allocated budget	Electricity Provision	Acquisitions (Air conditioners)	new Indicator	434.783	Acquisitions of 12 (Air Conditioners) by 30 June 2026	Development and approval of Memo for procurement of 12 Air Conditioners	Target not achieved (Draft Memo has been done)	Memo for procurement of 12 Air Conditioners not approved	Delay in approval of memorandum	Expediate approval of memo	Approved memo	**Tech**
3.3 COMMUNITY SERVICES													
3.3.1	To develop sustainable infrastructure networks which promotes economic	Environmental Awareness Campaign	Number of environmental awareness and Educational programs	16 environmental awareness and educational programs conducted	Operational	12 environmental awareness campaigns and educational programs	Conduct 6 environmental awareness campaigns and	Target overachieved (8 environmental awareness campaigns and	2 more environmental awareness campaigns and educational programs	Request for partnership with LEDET	None	Attendance Registers	**Comm**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	growth and improve quality of life		to be conducted			conducted by 30 June 2026	educational programs	educational programs has been conducted)	has been conducted				
3.3.2	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Scholar Patrol	Number of scholar patrol to be conducted	25 scholar patrols conducted	Operational	20 scholar patrols conducted by 30 June 2026	Conduct 10 scholar patrols	Target achieved (10 scholar patrols has been conducted)	None	None	None	Scholar patrol Register	**Comm**
3.3.3	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Speed Checks	Number of speed checks conducted	40 speed checks conducted	Operational	40 Speed checks conducted by 30 June 2026	Conduct 20 speed checks	Target achieved (20 speed checks has been conducted)	None	None	None	Speed checks Register	**Comm**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3.3.4	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Traffic summonses issued	Percentage of (sec 56) traffic summons issued	1578 summonses issued	Operational	100% of traffic summons (Section 56) issued by 30 June 2026	100% of traffic summons (Section 56) issued	Target achieved (100% (1035/1035) of traffic summons (Section 56) issued)	None	None	None	Traffic summons Reports	**Comm**
3.3.5	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Payment of AARTO fees	Number of Payments AARTO fees facilitated	12 payment of AARTO fees facilitated	Operational	12 payments of AARTO fees facilitated by 30 June 2026	Facilitate 6 AARTO payments	Target achieved (6 AARTO payments facilitated)	None	None	None	Fees Reports	**Comm**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3.3.6	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Payment of DLCA fees	Number of Payments DLCA fees facilitated	12 payment of DLCA fees	Operational	12 payments of DLCA fees facilitated by 30 June 2026	Facilitate 6 DLCA payments	Target achieved (6 DLCA payments facilitated)	None	None	None	Fees Reports	**Comm**
3.3.7	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	RTMC payments	Number of RTMC payments facilitated	12 payments of RTMC fees	Operational	12 payments of RTMC fees facilitated by 30 June 2026	Facilitate 6 RTMC payments	Target achieved (6 RTMC payments facilitated)	None	None	None	Fees Reports	**Comm**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3.3.8	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Calibration of VTS	Number of Calibration of VTS done	1calibration of VTS test equipment done	Operational	01 calibration of VTS equipment done by 30 June 2026	Calibrate 01 VTS	Target achieved (1 VTS calibration done)	None	None	None	Calibration Report	**Comm**
3.3.9	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Payment of Agency fees	Number of Agency fees facilitated for payments	12 payment of Agency fee	Operational	12 payments for Agency fees facilitated for payment by 30 June 2026	Facilitate 06 Agency payments	Target achieved (6 Agency payments facilitated)	None	None	None	Fees Reports	**Comm**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3.3. 10	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	Road safety Operations	Number of Road blocks held	12 Road blocks operations held	Operational	12 Road blocks held by 30 June 2026	Conduct 06 roadblocks	Target overachieved (10 roadblocks conducted)	4 more roadblocks conducted	Due to increased traffic violations prompting additional roadblocks and festive season enforcement.	None	Road block Attendance Registers	**Comm**
	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	EPWP Infrastructure	Number of workers to be appointed through EPWP Infrastructure Program	200 People appointed through EPWP Infrastructure Program	R8.010.000.00	200 workers appointed through EPWP Infrastructure Program by 30 June 2026	200 workers appointed through EPWP Infrastructure Program	Target achieved (200 workers appointed through EPWP Infrastructure Program)	None	None	None	Signed appointment Memo	**Tech**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	EPWP Environmental and Culture	Number of workers to be appointed through EPWP Environmental Program	150 people appointed through EPWP Environmental program	R6.345.000.00	150 workers appointed through EPWP Environmental program by 30 June 2026	150 people appointed through EPWP Environmental program	Target achieved (150 people appointed through EPWP Environmental program)	None	None	None	Signed Appointment Memo	**Comm**
3.3.12	To develop sustainable infrastructure networks which promotes economic growth and improve quality of life	EPWP Social	Number of workers to be appointed through EPWP Social Program	8 people appointed through EPWP Social program	R2.058.000.00	34 workers appointed through EPWP Social program by 30 June 2026	34 workers appointed through EPWP Social program	Target not achieved (10 workers appointed through EPWP social program	24 workers not appointed through EPWP social program	Other facilities are secured by private security	To wait for the new intake of EPWP on the next financial year	Signed appointment Memo	**MM**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3.4 SOLID WASTE MANAGEMENT													

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
3.4.1	Accessible basic and infrastructure services	Waste Management	Number of zones and town to have access to weekly refuse removal services	4 wards (11, 12, 13 and 21) had access to refuse removal	Operational	06 zones (A,B,C,D,E .F and 1 town CBA) have access to weekly refuse removal by 30 June 2026	06 zones (A,B,C,D, E.F and 1 town CBA) have access to weekly refuse removal	Target achieved (06 zones (A,B,C,D,E .F and 1 town CBA) have access to weekly refuse removal)	None	None	None	Billing Report	**Comm**
KPA 4: LOCAL ECONOMIC DEVELOPMENT													

4.1	To Create An Enabling Environment For Sustainable Economic Growth	LED Forum	Number of LED Forums held	4 LED Forums held	Operational	4 LED Forums held by 30 June 2026	2 LED Forum held	Target achieved (2 LED Forum held)	None	None	None	Invitation, Minutes and Attendance Register	**Planning & LED**
4.2	To Create An Enabling Environment For Sustainable Economic Growth	LIBRA	Number of Business Registration and Licensing adjudication committee meetings held	4 Business Registration and Licensing adjudication committee meetings held	Operational	4 Business Registration and Licensing adjudication committee meetings held by 30 June 2026	2 Business Registration and Licensing Adjudication Committee Meeting held	Target achieved (2 Business Registration and Licensing Adjudication Committee Meeting held)	None	None	None	Invitation, Minutes and Attendance Register	**Planning & LED**
4.3	To Create An Enabling Environment For Sustainable Economic Growth	SMME Exposed to pop up market	Number of SMME's exposed to pop up market	8 SMME's exposed to pop up market	Operational	4 SMME's exposed to pop up market by 30 June 2026	2 SMME's exposed to pop up market	Target overachieved (35 SMME'S exposed to pop-up market)	33 more SMME 'S exposed to pop-up market	The event was hosted locally by GGM	None	Invitation, Attendance register	**Planning & LED**
4.4	To Create An Enabling Environment For	Planning and LED awareness	Number of Planning and LED Awareness	4 Planning and LED Awareness conducted	Operational	4 Planning and LED Awareness conducted	2 Planning and LED awareness	Target achieved (2 planning and LED	None	None	None	Invitation, Attenda	**Planning & LED**

	Sustainable Economic Growth		to be conducted			by 30 June 2026	conducted	awareness conducted)				nce register	
NO:	**Measurable Objective**	**Programme**	**KPI**	**Baseline/status**	**Budget**	**Annual Target**	**Mid-year Target**	**Mid-year Actual Performance**	**Variance**	**Reason for variance**	**Corrective measure**	**Portfolio Of Evidence**	**Dept**
						KPA 5: FINANCIAL VIABILITY							
5.1	To improve financial management systems to enhance venue base	Revenue Management	Revenue enhancement strategy reviewed and implemented	Revenue enhancement strategy reviewed and implemented	Operational	Revenue enhancement strategy reviewed and implemented by 30 June 2026	Report on Implementation of Revenue Enhancement Strategy	Target achieved (Report on Implementation of Revenue Enhancement Strategy done)	None	None	None	Report on Implementation of the Revenue Enhancement Strategy	**BTO**
5.3	To improve financial management systems to enhance	Budget and Reporting	Submit the Annual Financial statements to AG	Annual Financial statements compiled and submitted to AG	Operational	2024/25 FY Annual Financial Statements compiled and submitted to AG by	Financial statements compiled and submitted to AG by 31	Target achieved (Financial statements compiled and submitted to AG by	None	None	None	Copy of Annual Financial Statement Financial	**BTO**

	revenue base					31 August 2025	August 2025	31 August 2025				statem ents	
5.4	To improve financial manage ment systems to enhance venue base	Budget and Reporting	Number of section 71 reports submitted to Treasury within 10 working days after the end of the month	12 Section 71 Reports submitted to Treasury	Operatio nal	12 Section 71 Reports submitted to Treasury for the 2025/26 FY	Submit 6 Section 71 reports to Treasury as per legislatio n	Target achieved (6 Section 71 reports was submitted to Treasury as per legislation	None	None	None	Proof of submis sion to Treasur y	**BTO**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
5.5	To improve financial management systems to enhance venue base	Supply Chain Management	Number of Quarterly UIF report/ Letter submitted to MEC for local government and AGSA	2 Quarterly UIF letters/ report submitted on UIF identified per quarter	Operational	4 Quarterly UIF report/ Letter submitted to MEC for local government and AGSA by 30 June 2026	Submit 2 Quarterly UIF letter/ report on UIF identified to MEC and AGSA	Target achieved (2 Quarterly UIF letter/ report on UIF identified has been submitted to MEC and AGSA	None	None	None	Proof of submission to MEC and AGSA	**BTO**
5.6	To improve financial management systems to enhance venue base	Supply Chain Management	Number of Quarterly SCM reports submitted to the MM per quarter	4 Quarterly SCM reports submitted to MM	Operational	4 Quarterly SCM reports submitted to MM for the 2025/26 FY by 30 June 2026	Submit 2 SCM report to MM	Target achieved (2 SCM reports submitted to MM)	None	None	None	Quarterly SCM reports and MM's Acknowledgment of receipt	**BTO**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
5.7	To improve financial management systems	Asset Management	Number of Quarterly Insurance Report submitted to Risk Management unit	4 Quarterly Insurance reports be submitted to Risk Management Unit	Operational	4 Quarterly Insurance reports be submitted to Risk Management Committee for the 2025/26 FY by 30 June 2026	Submit 2 quarterly Insurance report to Risk Management Unit	Target achieved (2 quarterly Insurance report has been submitted to Risk Management Unit)	None	None	None	Insurance Report & Proof of submission	**BTO**
5.8	To improve financial management systems	Asset Management	Number of Quarterly Assets Management Report submitted to MM	4 Quarterly asset report developed	Operational	4 Quarterly Assets management reports to be submitted to MM for the 2025/26 FY by 30 June 2026	Submit 2 quarterly Asset management report to MM	Target achieved (2 quarterly asset management report has been submitted to MM)	None	None	None	Asset Management Report and proof of submission	**BTO**
KPA 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION													

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
6.1	To improve financial management systems to enhance venue base	Budget and Reporting	Obtaining Unqualified Audit Opinion with no other matters	Obtaining Unqualified Audit Opinion	Operational	Obtaining Unqualified Audit Opinion with no other matters for the 2024/25 FY by 30 November 2025	Obtaining Unqualified Audit Opinion with no other matters for the 2024/25 FY	Target achieved (Unqualified Audit Opinion with no other matters has been obtained for the 2024/25 FY)	None	None	None	AGSA Audit Report	**BTO**
6.2	To develop governance structures and systems that will ensure effective public consultation and organizational discipline	Integrated Development Planning	Review the IDP for 2025/2026 and development of 2026/27 IDP financial year	Reviewed IDP for 2023/2024 and developed 2024/25 IDP financial year)	Operational	Review the IDP for 2025/2026 and development of 2026/27 IDP financial year by 31 May 2026	Development and adoption by Council of IDP process plan and Development of analysis phase of IDP and	Target achieved (IDP process plan has been developed and adopted by council and analysis phase of	None	None	None	Council Resolution (Adopted Process Plan), and Draft Analysis phase(	**Planning & LED**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
							conduct strategic planning	IDP has been developed and strategic planning conducted)				Chapter)	
6.2	To develop governance structures and systems that will ensure effective public consultation and organizational discipline	Risk Management	Number of risk management committee meeting conducted	4 Risk management Committee meeting held	Operational	4 Risk management Committee meeting conducted by 30 June 2026	2 Risk management Committee meeting conducted	Target achieved (2 Risk management Committee meeting conducted)	None	None	None	Minutes and Attendance Register	**MM**
6.3	To develop governance structures and systems that will ensure effective public	Risk Management	% of risk implemented (Strategic and Operational)	59% (136/236) of risk implemented Strategic and	Operational	100% of strategic risk implemented by 30 June 2026	100% of strategic risk implemented	Target not achieved (82% (93/114) of risk implementation	18% could not be implemented	Delay in appointment of by-law enforcers, development of	Appointment of by-law enforcers, on-going engagements	Updated Risk register	**MM**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	consultation and organizational discipline			Operational				(strategic and operational)		ToR, demolishing illegal structures, negotiations with traditional authority to release land and completion of landfill site.	with traditional leaders and utilisation of landfill site.		
6.4	To develop governance structures and systems that will ensure effective public consultation and	Internal Auditing	% of findings resolved in the Internal Audit Action Plan	60.45% of findings (133 out of 220) resolved in the Internal Audit action Plan	Operational	100% of findings resolved in the Internal Audit Action Plan by 30 June 2026	100% of findings resolved in the Internal Audit Action Plan	Target not achieved (89% of findings resolved (235/26) in the Internal Audit	12% of findings not resolved in the Internal Audit Action Plan)	Some findings were raised during the quarter and were still	Continuous follow ups	Updated Internal Audit Action Plan	MM

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	organizational discipline							Action Plan.		in progress			
6.5	To develop governance structures and systems that will ensure effective public consultation and organizational discipline	Internal Auditing	% of findings resolved in the AG(SA) Action Plan	26% of findings (15 out 57) resolved in the AG(SA) Action Plan	Operational	100% of findings resolved in the AG(SA) Action Plan by 30 June 2026	100% of findings resolved in the AGSA's Action Plan	Target not achieved (95% (54/57) of findings resolved in the AGSA's Action Plan	5% of findings not resolved in the AGSA's Action Plan	Delays in updating the progress in the National portal	Reminder to all departments to update the progress made on the NT portal	Updated Audit Action Plan	**MM**
6.6	To develop governance structures and systems that will ensure effective public consultation and organizational discipline	Internal Auditing	Number of Audit and Performance Audit Committee meetings conducted	9 Audit and Performance Committee meetings held	Operational	4 Audit and Performance Committee meeting conducted by 30 June 2026	2 Audit and Performance Committee meeting to be conducted	Target overachiever (5 Audit and Performance Committee meeting has been	3 more Audit and Performance Committee meeting conducted.	There was a need to hold special Audit and Performance Committee meeting.	None	Attendance Register, and Minutes	**MM**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
								conducted)					
6.7	To develop governance structures and systems that will ensure effective public consultation and organizational discipline	Internal Auditing	Number of Audit and Performance Audit Committee Reports developed and submitted to Council	4 Audit and Performance Audit Committee Reports	Operational	4 Audit and Performance Audit Committee Reports developed and submitted to Council by 30 June 2026	2 Audit and Performance Audit Committee Reports submitted to council for approval	Target achieved (2 Audit and Performance Audit Committee Reports submitted to council for approval)	None	None	None	Report to Council, Council Resolution	MM

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
6.8	To develop governance structures and systems that will ensure effective public consultation and organizational discipline	Promote community and environmental welfare	Number of activities conducted on special programs (Disability awareness, women's month, youth programmes, Older persons, men's forum and HIV and Aids)	21 Special Programs organized	Operational	24 activities conducted on special programs (Disability awareness, women's month, youth programmes, Older persons, men's forum and HIV and Aids) by 30 June 2026	12 special programs conducted (Disability awareness, women's month, youth programmes, Older persons, men's forum and HIV and Aids)	Target not achieved (7 special programs conducted (Disability awareness, women's month, youth programmes, Older persons, men's forum and HIV and Aids)	5 special programs not conducted (Disability awareness, women's month, youth programmes, Older persons, men's forum and HIV and Aids)	Municipal programmes clashed with other special programmes form other sectors of government.	additional special programmes will be implemented during the third quarter	Invitations, Programme and Attendance Registers	**Office of the Mayor**
6.9	To develop governance structures	Newsletter	Number of Rito newslette	2 Rito newsletter produced	Operational	4 Rito newsletter edition	2 Rito newsletter	Target achieved (2 Rito	None	None	None	Rito Newsletter	**Office of the Mayor**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Perform ance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
	and systems that will ensure effective public consultation and organizational discipline		rs to be produced			produced by 30 June 2026	edition to be produced	newsletter edition not produced)				Editions	
7.10	To develop governance structures and systems that will ensure effective public consultation and organizational discipline	Customer Satisfaction Survey	Number of Customer Satisfaction Survey conducted	1 Customer satisfaction Survey conducted	Operational	Conduct 1 Customer satisfaction Survey by 30 June 2026	Conduct 1 Customer satisfaction Survey reviewed	Target achieved (1 Customer satisfaction Survey conducted and reviewed)	None	None	None	Reports and Questionnaires	**Office of the Mayor**

6.1 Public Participation

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
6.1.1	To develop governance structures and systems that will ensure effective public consultation and organizational discipline	Public Participation	Number of imbizos to be conducted	4 Imbizos held	Operational	4 imbizos to be conducted by 30 June 2026	2 imbizo to be conducted	Target achieved (2 imbizo conducted)	None	None	None	Invitation, Attendance Register and Programme	**Office of the Mayor**
6.2 PERFORMANCE MANAGEMENT													
6.2.1	To develop governance structures and systems that will ensure effective public consultation and organizational discipline	Performance Management	Number of institutional performance reports developed and submitted to Council	4 institutional performance reports developed	Operational	4 Institutional performance reports developed and submitted to Council by 30 June 2026	Compile 2 Institutional performance report and submit to council	Target achieved (2 Institutional performance report has been compiled and submitte	None	None	None	Institutional Performance Report and Council Resolution	**MM**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
								d to council)					
6.3 SPORTS AND RECREATION													
6.3.1	To promote Arts, Culture and Heritage within the community members	Arts and Culture Support	Number of Arts, Culture Festival and Heritage Day Celebration to be hosted	1 Arts, Culture and Heritage Festival held	Operational	1Arts, Culture Festival and Heritage Day Celebration to be hosted by 30 June 2026	1 Arts, Culture Festival and Heritage Day Celebration to be hosted	Target achieved (1 Arts, Culture Festival and Heritage Day Celebration hosted)	None	None	None	Invitation and Attendance Register	**Comm**
6.3.2	To develop Sports programmes within the community members	Sport Development	Number of sports development events conducted	1 Sports Development event coordinated	Operational	1 sports development event conducted and capacity building sports workshop	Conduct 1 Capacity Building Sports workshop	Target overachieved (2 Capacity Building Sports workshop)	1 more Capacity Building Sports workshop	Due to integration of sports skills learned by ward councillors and	None	Attendance register	**Comm**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
						by 30 June 2026				committees with everyday life and professional career through individual wards empowerment.			
6.4 LIBRARY PROGRAM													
6.4.1	To develop governance structures and systems that will ensure effective public consultation and organizational discipline	Library Outreach and Program	Number of library outreach and awareness conducted	14 Library outreach and awareness conducted	Operational	13 Library outreach and awareness conducted by 30 June 2026	Conduct 4 Library outreach and awareness and 1 Library Readathon outreach	Target overachieved (4 Library outreach and awareness conducted and 2 Library Readathon outreach	1 more Library Readathon outreach conducted	Due to more number of schools interested and awarding of desirable incentives encoura	None	Attendance Registers	**Comm**

NO:	Measurable Objective	Programme	KPI	Baseline/status	Budget	Annual Target	Mid-year Target	Mid-year Actual Performance	Variance	Reason for variance	Corrective measure	Portfolio Of Evidence	Dept
								conducted)		ging more schools to participate from all wards			

CHAPTER 5: MUNICIPAL MANAGER 'S QUALITY CERTIFICATION

I KHOZA VUSI DUNCAN the Municipal Manager of Greater Giyani Municipality, hereby certify that:

Section 72 report ending 31 December 2025 on implementation of the IDP/Budget and state of affairs of the Municipality for the year 2025/26 is in accordance with **Municipal Finance Management Act and Regulations** made under the act.

Print Name: **KHOZA VUSI DUNCAN**

The Municipal Manager of Greater Giyani Municipality LIM331

Signature 23/01/2026