

MAKANA LOCAL MUNICIPALITY

MAKANA
MUNICIPALITY | EASTERN CAPE
...a great place to be

Makana Municipality strive to ensure sustainable, affordable, equitable and quality services in a just, friendly, secure and healthy

Service Delivery Buget Implementation Plan

2026 - 2027

EXECUTIVE SUMMARY:

Our Service Delivery and Budget Implementation Plan (SDBIP) commits Makana Local Municipality to ensure that the organisation actually delivers on the Integrated Development Plan (IDP), budget (both capital and operational) spending and service delivery targets during the 2026/27 financial year. It is a continued commitment on how we will on quarterly basis implement and report on (service delivery) the objectives set out in our IDP. SDBIP gives operational expression to the developmental local government and the IDP.

The IDP is a strategic development plan which represents the driving force for making the Municipality more strategic, inclusive, responsive, and performance driven in character. The IDP therefore serves a contract between the Municipality and its residents in which it guides and informs all planning, budgeting, investment, development, management and implementation in the medium-term decision-making. It is a plan for the entire municipal area and not just for specific areas.

It is in this context that our IDP, Budget and SDBIP would assist the Municipality to be rebuild in a way that the livelihoods of our people will improve and therefore contribute meaningfully in our open and transparent planning and implementation systems.

On the 30th May 2026 Council approved IDP and the 2026/27 MTREF Budget to reaffirm the Municipality's commitment to achieve its service delivery targets. Capital and operational budgets were aligned to the Division of Revenue Act (DoRA) allocations and projected revenue collections. The Service Delivery Budget Implementation Plan was then drafted to be in line with the final Budget.

It is envisaged that the SDBIP will be used as tool as to:

1. Improve oversight by political arm of the Municipality
2. Improve Expenditure on Operational and Capital
3. Improve Monitoring and Evaluation
4. Prioritisation of the Activities
5. Improve allocation of funds
6. Improve Alignment between IDP and Budget

OFFICIAL SIGN-OFF

It is hereby certified that this Final Service Delivery Budget Implementation Plan :

1. Was developed with the supervision of the Executive Mayor of Makana Municipality and Management, as per the prescripts of the Municipal Finance Managment Act No.56 of 2003 as guidade by MFMA Curcular 13.
2. Takes into account all the relevant Acts, legislations, policies and other mandates for which Municipality is responsible; and
3. Reflects the strategic outcome orientated objectives which the Makana Municpality will endeavour to achieve over the period 1 July 2026 – 30 June 2027.
4. Integrated the Auditor General's Audit Oucomes form 2024-25 Financial Audit
5. Incoporate internal Audit and Audit Committeee recommendation

Mr. PM Kate
Municipal Manager

Signature: _____ Date 26 JUNE 2026

APPROVED BY:

Cllr Y .Vara
Executive Mayor

Signature: _____ Date: 26 JUNE 2026

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1. STRATEGIC OVERVIEW:

The strategic direction that the Makana Municipality is undertaking is set out in its Integrated Development Plan (IDP). The plan has been reviewed for the 2022-2027 financial years in conjunction with the stakeholders and communities and the implementation of the Makana IDP is supported by the Medium-Term Revenue and Expenditure Framework (MTREF) budget. The services that the Municipality provides and the investment in infrastructure will make the Municipality globally attractive and safe to live, work and invest. Investment supports and drives the development path and brings the opportunities of job creation that will ultimately improve social and economic livelihoods of the residents of Makana. The development of Service Delivery and Budget Implementation Plans (SDBIPs) is a requirement under Municipal Finance Management Act (MFMA) and gives effect to the municipality's Integrated Development Plan (IDP) and annual budget.

The SDBIP is an expression of the objectives of the Municipality, in quantifiable outcomes that will be implemented by the administration for the financial period from 1 July 2026 to 30 June 2027. The SDBIP includes the service delivery targets and performance indicators for each quarter that should be linked to the performance agreements of senior management. These are integral to the implementation and entrenchment of our performance management system.

The SDBIP facilitates accountability and transparency of the municipal administration and managers to the Council and Councillors to the communities. It also fosters the management, implementation and monitoring of the budget, the performance of top management and the achievement of the strategic objectives as laid out in the IDP. The SDBIP enables the Municipal Manager to monitor the performance of senior managers, the mayor to monitor the performance of the municipal manager and for the community to monitor the performance of the municipality as each activity contains outputs, outcomes and timeframes. The SDBIP is compiled on an annual basis and includes a (3) year capital budget programme.

The SDBIP is yet another step forward to increasing the principle of democratic and accountable (local) government as enshrined in Section 152(a) of the Constitution. The Municipality is in alignment with its five strategic priority areas from which are aligned to National Key Performance Areas will be cascaded to Directorates and Sub-directorates in a such a manner that they inform the compilation of directorates SDBIPs (Scorecard) underpinned by various programmes and projects with necessary resource allocations.

Development objectives will be measured through key performance indicators at every level and continuously monitored throughout the year.

The SDBIP is in essence the management and implementation tool which sets in-year information such as quarterly service delivery and monthly budget targets and links each service delivery output to the budget of the municipality. It further demonstrates the responsibilities and outputs for each of the senior managers and the top management team, the resources to be used and the deadlines set for the relevant activities.

The SDBIP is a layered plan, with the top layer dealing with consolidated service delivery targets and linking such targets to top management (National Treasury MFMA Circular No. 13 of the Municipal Finance Management Act No. 56 of 2003). This is high-level and strategic in nature and is required to be tabled in Council. The strategic SDBIP is intended for the use by the general public and Councillors. Only this top layer of the SDBIP is published as the institutional SDBIP.

Such high-level information should also include ward information, particularly for key expenditure items on capital projects and service delivery which will enable Ward Councillors and Ward Committees to oversee service delivery in their wards.

The senior management is then expected to develop the next (lower) layer of detail of the SDBIP, by providing more detail on each output for which they are responsible for and breaking up such outputs into smaller outputs and linking these to each middle-level and senior administrator. Much of this lower layer detail will not be made public nor tabled in council – whilst the Municipal Manager has access to such lower layer detail of the SDBIP, it will largely only be the senior manager in charge who will be using such detail to hold middle-level and junior-level managers responsible for various components of the service delivery plan and targets of the Municipality.

MFMA legislative requirement In terms of Section 53 (1) (c) (ii) of the MFMA, the SDBIP is defined as a detailed plan approved by the mayor of a municipality for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate the following: (a) projections for each month of – (i) revenue to be collected, by source; and (ii) operational and capital expenditure, by vote (b) service delivery targets and performance indicators for each quarter, and (c) other matters prescribed being a management and implementation plan (not a policy proposal) the SDBIP is not required to be approved by the council. According to Section 53 of the MFMA, the Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget.

This section requires the Executive Mayor to take all reasonable steps to ensure that the SDBIP is approved within 28 days. In addition, the Executive Mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are circulated or made public within 14 days after its approval.

2. LEGISLATIVE FRAMWORK IN TERMS OF MFMA

Section 1 of the Municipal Finance Management Act (MFMA) no 56 of 2003 defines the "service delivery and budget implementation plan" as the detailed plan approved by the by the Mayor of the municipality in terms of section 53 (1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget and which must include the following: -

a) Projections of each month of –

(i) Revenue to be collected by source and
(ii) Operational and Capital expenditure by vote

b) Service Delivery targets and performance indicators for each quarter and
c) Any other matters that may be prescribed and includes any revisions of such plan by the mayor in terms of section 54(i) (c).

The MFMA requires that municipalities develop a Service Delivery and Budget Implementation Plan as strategic financial management tool to ensure that budgetary decisions that are adopted by the municipalities for the financial year are aligned with their Integrated Development Plan Strategy.

In terms of section 53 (i) (c) (ii) o the MFMA the SDBIP must be approved by the mayor of a municipality within 28 days of the approval of the budget.

3. LINKAGE WITH IDP AND BUDGET

Integrated Development Planning requires many different planning processes to be brought together and co-ordinated. In terms of linking service plans or service delivery and budget implementation plans of the individual directorate in the Municipality with the other planning processes in the IDP, the directorates should produce operational plans, capital plans, annual budgets, institutional and staffing plans, etc. to take the IDP forward. Clearly it is not feasible to include all of this detail within the IDP document.

The Makana Municipality identified six development priorities areas (SDPs) arising from the engagement between communities, the elected leaders and municipal administration and interested stakeholders. The (SDPs) are aligned within the Five-Year Local Government Strategic Agenda which is a roadmap entailing developmental priorities and corresponding targets to be achieved by municipalities during this term (2022-2027), as well as the national electoral mandate.

These are:

1. Basic Service Infrastructure Development
2. Community ad Social Cohesion
3. Local Economic Development and Planning
4. Institutional capacity and Organisation Development
5. Financial Viability and Management
6. Good Governance and Public Participation

The MTREF budget is allocated against these strategic focus areas at a municipal level. Corporate objectives with measurable key performance indicators (KPIs) and targets are identified. The municipal planning processes undertaken at directorate and sub-directorate levels yields objectives with indicators, targets and resource allocation (includes the budgets) at these various levels. The implementation of the SDBIP is categorised in terms of votes as prescribe by MFMA. The votes indicate budget allocations for Core Administration Makana are as follows;

- Vote 1: Executive Mayor and Council
- Vote2: Municipal manager
- Vote 3: Budget and Treasury
- Vote 4: Corporate and Share Services
- Vote 5: Engineering and Infrastructure Services
- Vote6: Public Safety and Community Services
- Vote7: Local Economic Development and Planning

4. COMPONENTS OF TOP-LAYER OF THE SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN

4.1 EC104 MAKANA - SUPPORTING TABLE SA25 BUDGETED MONTHLY REVENUE AND EXPENDITURE

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Novemb er	Decem ber	January	Febru ary	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXCHANGE REVENUE															
Service charges - Electricity	21 366	21 366	21 366	21 366	21 366	21 366	21 366	21 366	21 366	21 366	21 366	21 366	256 392	281 898	310 042
Service charges - Water	14 844	14 844	14 844	14 844	14 844	14 844	14 844	14 844	14 844	14 844	14 844	14 844	178 123	188 810	200 139
Service charges - Waste Water Management	4 744	4 744	4 744	4 744	4 744	4 744	4 744	4 744	4 744	4 744	4 744	4 744	56 930	60 346	63 966
Service charges - Waste Management	2 682	2 682	2 682	2 682	2 682	2 682	2 682	2 682	2 682	2 682	2 682	2 682	32 185	35 418	38 975
Sale of Goods and Rendering of Services	194	194	194	194	194	194	194	194	194	194	194	194	2 324	2 463	2 611
Agency services	153	153	153	153	153	153	153	153	153	153	153	153	1 838	1 948	2 065
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	6 701	6 701	6 701	6 701	6 701	6 701	6 701	6 701	6 701	6 701	6 701	6 701	80 416	85 241	90 358
Interest earned from Current and Non Current Assets	495	495	495	495	495	495	495	495	495	495	495	495	5 936	6 292	6 669
Rental from Fixed Assets	23	23	23	23	23	23	23	23	23	23	23	23	281	298	315
Operational Revenue	108	108	108	108	108	108	108	108	108	108	108	108	1 293	1 370	1 370
Non-Exchange Revenue															
Property rates	10 834	10 834	10 834	10 834	10 834	10 834	10 834	10 834	10 834	10 834	10 834	10 834	130 004	137 804	146 072
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	127	127	127	127	127	127	127	127	127	127	127	127	1 520	1 605	1 696
Licenses or permits	24	24	24	24	24	24	24	24	24	24	24	24	282	299	317
Transfer and subsidies - Operational	12 797	12 797	12 797	12 797	12 797	12 797	12 797	12 797	12 797	12 797	12 797	12 797	153 569	154 106	156 227
Interest	1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	1 223	14 678	15 559	16 492
Other Gains	3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	3 626	43 518	43 518	–
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**79 941**	**79 941**	**79 941**	**79 941**	**79 941**	**79 941**	**79 941**	**79 941**	**79 941**	**79 941**	**79 941**	**79 941**	**959 287**	**1 016 974**	**1 037 316**

EC104 Makana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Novemb er	Decem ber	January	Febru ary	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE															
Employee related costs	23 891	23 891	23 891	23 891	23 891	23 891	23 891	23 891	23 891	23 891	23 891	23 891	286 695	296 148	307 014
Remuneration of councilors	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	1 217	14 608	15 090	15 663
Bulk purchases - electricity	17 375	17 375	17 375	17 375	17 375	17 375	17 375	17 375	17 375	17 375	17 375	17 375	208 495	215 375	222 267
Inventory consumed	1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	1 939	23 264	23 989	24 815
Debt impairment	(44 025)	(44 025)	(44 025)	(44 025)	(44 025)	(44 025)	(44 025)	(44 025)	(44 025)	(44 025)	(44 025)	(44 025)	(528 299)	80 815	83 886
Depreciation, amortization and impairment	4 611	4 611	4 611	4 611	4 611	4 611	4 611	4 611	4 611	4 611	4 611	4 611	55 334	56 040	54 883
Interest, Dividends and Rent on Land	620	620	620	620	620	620	620	620	620	620	620	620	7 436	7 681	7 927
Contracted services	6 372	6 372	6 372	6 372	6 372	6 372	6 372	6 372	6 372	6 372	6 372	6 372	76 459	58 506	59 549
Irrecoverable debts written off	12 032	12 032	12 032	12 032	12 032	12 032	12 032	12 032	12 032	12 032	12 032	12 032	144 386	149 151	154 819
Operational costs	5 711	5 711	5 711	5 711	5 711	5 711	5 711	5 711	5 711	5 711	5 711	5 711	68 530	70 113	72 424
Total Expenditure	**29 742**	**29 742**	**29 742**	**29 742**	**29 742**	**29 742**	**29 742**	**29 742**	**29 742**	**29 742**	**29 742**	**29 742**	**356 909**	**972 908**	**1 003 247**
Surplus/(Deficit)	**50 198**	**50 198**	**50 198**	**50 198**	**50 198**	**50 198**	**50 198**	**50 198**	**50 198**	**50 198**	**50 198**	**50 198**	**602 378**	**44 065**	**34 069**
Transfers and subsidies - capital (monetary allocations)	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	6 908	82 897	64 931	64 965
Surplus/(Deficit) after capital transfers & contributions	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**685 275**	**108 996**	**99 034**
Surplus/(Deficit) after income tax	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**685 275**	**108 996**	**99 034**
Surplus/(Deficit) attributable to municipality	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**685 275**	**108 996**	**99 034**
Surplus/(Deficit) for the year	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**57 106**	**685 275**	**108 996**	**99 034**

4.2 QUARTERLY PROJECTIONS OF SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS:

Service Delivery and Budget Implementation Plan 2026-27											
Predetermined Objective(IDP) 2022-2027	Ref	Performance Indicator 2026-27	Unit of Measure	Baseline	Budget 2026-27	Projects/Programme 2026-27	Annual Target	Quarter 1 Sep 2026	Quarter 2 Dec 2026	Quarter 3 March 2027	Quarter 4 June 2027
KPA 01: BASIC SERVICE DELIVERY AND INFRASTRUCTURE											
Upgrading, refurbishment and secure of Bulk Infrastructure development	**BSI 1.1**	Number of milestones achieved in the Replacement of 15km Asbestos Pipes Achieved	Number of Milestone 4	Contractor appointed	R17 316 550,00	Replacement of Ageing Asbestos pipes in Makhanda Phase 4	(10.0km completed)	1	2	3	4
	BSI 1.2	Number of milestones achieved in the refurbishment of Alicedale Pump Station no.1 & 2	Number of Milestone 3	Consultant appointed	R3 125 500	Refurbishment of Water and Sanitation Services	Refurbishment of Alicedale sewer pump station No1 complete	1	2	3	N/A
Provision of water, sanitation and electricity service to all Makana Municipality communities	**BSI 1.3**	Number of Smart water meters installed by 30th June 2027	Number	2748	R14 997 679	Installation of domestic smart water meters (6134)	1880	200	500	490	690
To provide safe & sustainable roads network	**BSI 1.4**	Completion of 1.3 Km upgrade of Phase 2 Makana Way	Milestones	1.3 km	R3 828 824,00	Upgrading of Makana Way Phase 2	1.3 km completed	Project completed	N/A	N/A	N/A

Service Delivery and Budget Implementation Plan 2026-27											
Predetermined Objective(IDP) 2022-2027	Ref	Performance Indicator 2026-27	Unit of Measure	Baseline	Budget 2026-27	Projects/Programme 2026-27	Annual Target	Quarter 1 Sep 2026	Quarter 2 Dec 2026	Quarter 3 March 2027	Quarter 4 June 2027
To provide safe & sustainable roads network	**BSI 1.5**	Upgrading of 4 Street layer works completed by June 2027.	Number	New KPI	R23 000 000,00	Small towns revitalization: (	Layer works completed of African, Lower High, Cawood and Hights Street.	Planning and Designs	Appointment of Contractor	Site hand over and commencement	Layer works completed
Upgrading and refurbishment of existing electrical network	**BSI 1.6**	Installation of (4) High mast by 30 June 2027	Number	New KPI	R5 000 000	Small Town revitalization Project (2) Electricity Projects	Installation Four (4) High mast installed	N/A	N/A	N/A	Supply and installation
Upgrading and refurbishment of existing electrical network	**BSI 1.7**	Electrification of 42 households in Mandela Park by 30 June 2027	Number	New KPI	R1 214 000	Electricity Network Upgrade: Mandela Park	42 Households	N/A	N/A	N/A	42 Households
Provision of water, sanitation and electricity service to all Makana Municipality communities	**BSI 1.8**	Percentage of water quality for level as per analysis certificate against SANS 241 physical, micro and Chemical parameters	Percentage	97%	R550 000	Water Quality Management monitoring	97%	97%	97%	97%	97%
Provision of a safe, healthy, and secure living environment	**BSI 1.9**	Number of milestones achieved in the upgrade of Sports Facilities in Oval Stadium, Lavender Valley Makhanda	Number	Appointment of Contractor and site establishment for Phase B	R4 412 476	Upgrade of Sports Facilities in Oval Stadium, Lavendar Valley Makhanda Phase B	Completion of the upgrading of the Stadiums	1.	2.	3.	N/A

Service Delivery and Budget Implementation Plan 2026-27											
Predetermined Objective(IDP) 2022-2027	Ref	Performance Indicator 2026-27	Unit of Measure	Baseline	Budget 2026-27	Projects/Programme 2026-27	Annual Target	Quarter 1 Sep 2026	Quarter 2 Dec 2026	Quarter 3 March 2027	Quarter 4 June 2027
Upgrading, refurbishment and secure of Bulk Infrastructure development	**BSI 1.10**	Number of milestones achieved in the upgrading of Mayfield Wastewater Treatment works	Number	New KPI	R10 002 321	Upgrade of Mayfield Wastewater Treatment Works	(2) Adverting ,Design and tender document and award	N/A	N/A	1	2
Provision of a safe, healthy, and secure living environment	**BSI 1.11**	Number of milestones achieved in the refurbishment of Transrivier Stadium	Number	New KPI	R839 008	Upgrade of Transrivier: Alicedale	(4) Appointment of Contractor	1.	2.	3.	4.
To provide safe & sustainable roads network	**BSI 1.12**	Number milestone achieved of internal roads upgraded by 30 June 2027	Number	New KPI	R10 708 536	Various Roads Upgrade	(4) Upgrading of Extension 4 and 5 streets	1 Appointment of consultant - Designs and Planning	2 Appointment Contractor	3 Site handover and commencement	4 Project complete
KPA 02 COMMUNITY AND SOCIAL COHESION											
Clean and Beautified the City	**CSC 2.1**	Number of illegal Dumping sites eradicated by 30 June 2027	Number	15	Operational: Municipal Running Cost	Eradication of illegal dumping sites	24	6	6	6	6
Clean and Beautified the City	**CSC 2.2**	Number of illegal dumping sites revamped by June 2027	Number	1	Operational: Municipal Running Cost	Rehabilitation of illegal dumping sites	4	1	1	1	1
Provision of a safe, healthy, and secure living environment	**CSC 2.3**	Number of Transport Safety Awareness programmes conducted	Number	12	Operational: Municipal Running Cost	Community awareness programme per quarter(Traffic Safety)	12	3	3	3	3

Service Delivery and Budget Implementation Plan 2026-27											
Predetermined Objective(IDP) 2022-2027	Ref	Performance Indicator 2026-27	Unit of Measure	Baseline	Budget 2026-27	Projects/Programme 2026-27	Annual Target	Quarter 1 Sep 2026	Quarter 2 Dec 2026	Quarter 3 March 2027	Quarter 4 June 2027
Provision of a safe, healthy, and secure living environment	**CSC 2.4**	Number of Environmental awareness programmes conducted	Number	4	Operational: Municipal Running Cost	Community awareness programme per quarter(environment)	8	2	2	2	2
Provision of a safe, healthy, and secure living environment	**CSC 2.5**	Number of Library Awareness programmes conducted	Number	4	Operational: Municipal Running Cost	Community awareness programme per quarter (library service)	8	2	2	2	2
Provision of a safe, healthy, and secure living environment	**CSC 2.6**	Number of Fire Awareness programmes conducted	Number	4	Operational: Municipal Running Cost	Community awareness programme per quarter (Fire)	12	3	3	3	3
Provision of a safe, healthy, and secure living environment	**CSC 2.7**	Number of Disaster Awareness programmes conducted	Number	New KPI	Operational: Municipal Running Cost	Community awareness programme per quarter (Disaster)	4	1	1	1	1
Provision of a safe, healthy, and secure living environment	**CSC 2.8**	Number Community Stakeholder engagement conducted by 30 June 2027	Number	2	Operational: Municipal Running Cost	Community engagement forums held(Road-Stray)	8	2	2	2	2
Clean and Beautified the City	**CSC 2.9**	Number of Environmental Forum Meetings held	Number	New indicator	Operational: Municipal Running Cost	Establishment of Environmental and Safety Forum	4	1	1	1	1
Clean and Beautified the City	**CSC 2.10**	Percentage of refuse collection done in line with approved schedule	Percentage	80%	Operational: Municipal Running Cost	Refuse removal services or better	90%	90%	90%	90%	90%

Service Delivery and Budget Implementation Plan 2026-27											
Predetermined Objective(IDP) 2022-2027	Ref	Performance Indicator 2026-27	Unit of Measure	Baseline	Budget 2026-27	Projects/Programme 2026-27	Annual Target	Quarter 1 Sep 2026	Quarter 2 Dec 2026	Quarter 3 March 2027	Quarter 4 June 2027
Provision of a safe, healthy, and secure living environment	**CSC 2.11**	Number of planned activities completed on the schedule on the coleader day	Number	0	Operational: Municipal Running Cost	Calendar days observation	8	2	2	2	2
KPA 03 LOCAL ECONOMIC DEVELOPMENT & PLANNING											
cilitate job creation initiatives	**LED 3.1**	Number of work opportunities created through EPWP	Number	172	Operational: Municipal Running Cost	Job opportunities EPWP -	188	N/A	N/A	N/A	188
Promoting stakeholder collaboration and other networks for unlocking opportunities for economic growth	**LED 3.2**	Number of milestones achieved in review of LED Strategy by June 2027	Number Milestone(3)	Due to review rollout plan	R469,200.00	Review of the LED Strategy	Draft LED Strategy tabled to Council	N/A	1	2	3
Promote business formalisation	**LED 3.3**	Number of business license applications received and processed	Percentage	New KPI	Operational: Municipal Running Cost	Process Business License Application within 90 days	80%	80%	80%	80%	80%
Promote Enterprise Development (SMME)	**LED 3.4**	Number of Strategic Partnerships established to support local enterprises/SMMEs	Number	4	Operational: Municipal Running Cost	Number of enterprise development (SMME) workshops facilitated in partnership with Stakeholders	4	1	1	1	1

Service Delivery and Budget Implementation Plan 2026-27											
Predetermined Objective(IDP) 2022-2027	Ref	Performance Indicator 2026-27	Unit of Measure	Baseline	Budget 2026-27	Projects/Programme 2026-27	Annual Target	Quarter 1 Sep 2026	Quarter 2 Dec 2026	Quarter 3 March 2027	Quarter 4 June 2027
Improved stakeholder collaboration to unlock opportunities for economic growth	**LED 3.5**	Number of Traders participating in the National Arts Festival	Number	8	Operational: Municipal Running Cost	Support Traders with access to markets and trade shows	8	N/A	N/A	N/A	8
proved turnaround time for building applications	**LED 3.6**	Percentage of building plan applications processed within the legislated timeframes (within 60 days after receiving completed application)	Percentage	0	Operational: Municipal Running Cost	Building application	90%	90%	90%	90%	90%
Promote sustainable Spatial Development	**LED 3.7**	Percentage Turnaround time for the processing of land use applications (12 Month) in accordance with SPLUMA	Time	90%	Operational: Municipal Running Cost	Development Applications	90%	90%	90%	90%	90%
Ensure equitable access to housing development	**LED 3.8**	Construction of 178 RDP units in Makhanda East	Number	87 units constructed	GRANT R43 076 000.00(External funded)	Construction of 91 infill RDP Housing units	75	15	20	20	20
INSTITUTITONAL CAPACITY AND ORGANISATIONAL DEVELOPMENT											
Effective Management of Organizational Design and	**ICOD 4.1**	Number of Milestone achieved towards review of organisational structures	Number	2025-26 Fy	Operational: Municipal Running Cost	Annual Review of organizational Structure	2(Review of organizational Structure)	N/A	N/A	1	2

Predetermined Objective(IDP) 2022-2027	Ref	Performance Indicator 2026-27	Unit of Measure	Baseline	Budget 2026-27	Projects/Programme 2026-27	Annual Target	Quarter 1 Sep 2026	Quarter 2 Dec 2026	Quarter 3 March 2027	Quarter 4 June 2027
policy development		approved by council									
Ensure efficient and effective organisational support by a competent and skilled workforce	**ICOD 4.2**	Percentage reduction of vacancy rate by 30th June 2025	Percentage	13,0%	N/A	Staff vacancy rate	10% (Anticipation)	N/A	N/A	N/A	10%
sure efficient and effective organisational support by a competent and skilled workforce	**ICOD 4.3**	Number of milestones achieved towards review of Human Resources Plan by 30th June 2027	Number milestones(2)	0	Operational: Municipal Running Cost	Human Resources Plan	2 (Revised Human Resources Plan)	N/A	N/A	1	2
Ensure efficient and effective organizational support by a competent and skilled workforce	**ICOD 4.4**	Number of employees wellness programmes facilitated annually	Number	3	Operational: Municipal Running Cost	Employees Wellness Programmes	4	1	1	1	1
Ensure efficient and effective organisational support by a competent and skilled workforce	**ICOD 4.5**	Development of a Customer Care Policy by June 2027	Approved Customer care Policy	New KPI	Operational: Municipal Running Cost	Implementation of HR Policies	1 Development of a Customer Care Policy	N/A	N/A	N/A	1 Approved Customer Care Policy

Service Delivery and Budget Implementation Plan 2026-27											
Predetermined Objective(IDP) 2022-2027	Ref	Performance Indicator 2026-27	Unit of Measure	Baseline	Budget 2026-27	Projects/Programme 2026-27	Annual Target	Quarter 1 Sep 2026	Quarter 2 Dec 2026	Quarter 3 March 2027	Quarter 4 June 2027
Ensure efficient and effective organisational support by a competent and skilled workforce	**ICOD 4.6**	% of budget actually spent on implementation workplace skills plan	Percentage (expenditure rate)	0	Operational: Municipal Running Cost	Workplace skills plan	100%	N/A	N/A	N/A	90%
KPA NO 5: FINANCIAL VIABILITY AND MANAGEMENT											
Ensure sound financial sustainability and adhere to statutory prescriptions	**FVM 5.1**	% of billed revenue collected	Percentage (Collection rate)	58%	R963 000 000	Debt & revenue management collection	70% of annual billed and monthly billed income by 30 June 2027	40%	58%	65%	70%
Ensure sound financial sustainability and adhere to statutory prescriptions	**FVM 5.2**	Percentage of capital actually spent on capital project	Percentage (expenditure rate)	57%	R116 612 202	Capital Budget	95% of approved Capital Budget actually spent	15%	40%	65%	95%
Ensure sound financial sustainability and adhere to statutory prescriptions	**FVM 5.3**	Ratio in respect of Debtor Payment Days)	Days	110 days	Operational: Municipal Running Cost	Debtor Payment Ratio	40 days	40 days	40 days	40 days	40 days
Ensure sound financial sustainability and adhere to statutory prescriptions	**FVM 5.4**	Cash to cover fixed operating expenditure	Time(Day)	1 Month	Operational: Municipal Running Cost	Cash coverage ratio	2 Months	1 Month	2 Months	1 Month	2 Months

Service Delivery and Budget Implementation Plan 2026-27											
Predetermined Objective(IDP) 2022-2027	Ref	Performance Indicator 2026-27	Unit of Measure	Baseline	Budget 2026-27	Projects/Programme 2026-27	Annual Target	Quarter 1 Sep 2026	Quarter 2 Dec 2026	Quarter 3 March 2027	Quarter 4 June 2027
Ensure sound financial sustainability and adhere to statutory prescriptions	**FVM 5.5**	Percentage of the municipality's operating budget spent on indigent relief for free basic services	Percentage	6%	Operational: Municipal Running Cost	Free basic Service(Indigent relief)	2%	3,5%	3,5%	2%	2%
Ensure sound financial sustainability and adhere to statutory prescriptions	**FVM 5.6**	Percentage of Payments of creditor within 30 days	Percentage	92,%	Operational: Municipal Running Cost	Expenditure Management	100%	93%	95%	97%	100%
Ensure sound financial sustainability and adhere to statutory prescriptions	**FVM 5.7**	% of operational budget allocated for repairs and maintenance	Percentage	0	Operational: Municipal Running Cost	Operational budget	95%	N/A	N/A	N/A	95%
Ensure sound financial sustainability and adhere to statutory prescriptions	**FVM 5.8**	% of Conditional grants budget spent	Percentage	0	Operational: Municipal Running Cost	Conditional grant budget spent	95%	15%	40%	65%	95%
Ensure sound financial sustainability and adhere to statutory prescriptions	**FVM 5.9**	Number of MTREF's submitted to Council by 31 May	Number	1 MTREF	Operational: Municipal Running Cost	Submission of the MTREF (signed to the IDP by 31 May)	2 MTREF submitted to Council	N/A	N/A	1 (Adjustment) 1 (Draft)	1 (Final New Budget)
KPA NO6: GOOD GOVERNANCE AND PUBLI C PATIRCIPATION											

Service Delivery and Budget Implementation Plan 2026-27											
Predetermined Objective(IDP) 2022-2027	Ref	Performance Indicator 2026-27	Unit of Measure	Baseline	Budget 2026-27	Projects/Programme 2026-27	Annual Target	Quarter 1 Sep 2026	Quarter 2 Dec 2026	Quarter 3 March 2027	Quarter 4 June 2027
Enhance public participation and stakeholder engagement	**GGP 6.1**	Number Stakeholder Consultation convened	Number	2	Operational: Municipal Running Cost	Intergovernmental Relationship(IGR)	4	1	1	1	1
Ensure good governance and compliance	**GGP 6.2**	Qualified audit opinion achieved	Audit opinion status	0	Operational: Municipal Running Cost	Improve Audit Outcomes	1 Qualified audit option achieved	N/A	N/A	1 Qualified audit opinion achieved	N/A
Ensure good governance and compliance	**GGP 6.3**	90% Percentage of closing rate audit findings	Percentage	0	Operational: Municipal Running Cost	Improve Audit Outcomes	90%	N/A	50%	N/A	90%
Ensure good governance and compliance	**GGP 6.4**	Percentage of risk mitigation implemented quarterly	Percentage	Quarterly risk assessment	Operational: Municipal Running Cost	Implementation of Risk Mitigation	70%	70%	70%	70%	70%
Ensure good governance and compliance	**GGP 6.5**	Compliance to MFMA Requirements	Percentage	Compliance register	Operational: Municipal Running Cost	MFMA Compliance	90%	90%	90%	90%	90%
Ensure sound financial sustainability and adhere to statutory prescriptions	**GGP 6.6**	Percentage(FRP) milestone achieved quarterly	Percentage	44%	Operational: Municipal Running Cost	Financial Recovery Plan(FRP)	80%	50%	60%	70%	80%
To provide a reliable and effective ICT system	**GGP 6.7**	Number of milestones achieved towards implementation of ICT Governance	Number of milestone(4)	New KPI	Operational: Municipal Running Cost	Implementation of the ICT Governance Framework	Conduct ICT Maturity Assessment and Compliance	1	2	3	4

Service Delivery and Budget Implementation Plan 2026-27											
Predetermined Objective(IDP) 2022-2027	Ref	Performance Indicator 2026-27	Unit of Measure	Baseline	Budget 2026-27	Projects/Programme 2026-27	Annual Target	Quarter 1 Sep 2026	Quarter 2 Dec 2026	Quarter 3 March 2027	Quarter 4 June 2027
		Framework by 30 June 2027									
Ensure good corporative governance and public participation	**GGP 6.8**	Number of ward committees that are functional (meet four times a year, quorate, and have an action plan)	Number	100%	Operational: Municipal Running Cost	Enhance Ward Committee functions	13	13	13	13	13
Enhance administration and Council oversight	**GGP 6.9**	90% Implementation of Council resolution	Percentage	0	Operational: Municipal Running Cost	Council and Committees	90%	90%	90%	90%	90%
Main streaming of HIV and AIDS across Municipality	**GGP 6.10**	Number of Local Aids Council meetings held quarterly	Number	0	Operational: Municipal Running Cost	Implementation of the HIV/AIDS Strategy and Plan	4	1	1	1	1
Ensure good governance and compliance	**GGP 6.11**	Number of awareness programmes	Number	0	Operational: Municipal Running Cost	Awareness Programmes	4	1	1	1	1

4.3 CAPITAL EXPENDITURE PROJECT:

EC104 MAKANA LOCAL MUNICIPALITY FINAL CAPITAL EXPENDITURE 2026/27 MTREF			
		MIG	
	2026/27 Final Budget	2027/28 Final Budget	2028/29 Final Budget
Replacement of Ageing Asbestos pipes in Makhanda Phase 4	17 316 550	7 400 274	-
Upgrade of Makana way Phase 2	3 828 824	-	-
Refurbishment of Water and Sanitation Services	3 125 500	3 223 900	3 315 600
Upgrade of Roads Network	-	9 953 254	23 209 200
Upgrade of Sports Facilities in Oval Stadium, Lavendar Valley Makhanda.	3 573 468	-	-
Upgrade of Transrivier: Alicedale	839 008	4 835 850	4 973 400
Fencing of Reservoirs		5 213 772	-
	28 683 350	**30 627 050**	**31 498 200**
		WSIG	
	2026/27 Final Budget	2027/28 Final Budget	2028/29 Final Budget
Water Conservation and Demand	14 997 679	-	
Upgrade of Mayfield Waste Water Treatment Works	10 002 321	-	-
Waainek Bulk Water Supply Refurbishment	-	-	-
	25 000 000	-	-
		INEP	
	2026/27 Final Budget	2027/28 Final Budget	2028/29 Final Budget
Electricity Network Upgrade	1 214 000	8 101 000	8 467 000
	1 214 000	**8 101 000**	**8 467 000**
		OTP	
	2026/27 Final Budget	2027/28 Final Budget	2028/29 Final Budget
Upgrade of Roads	23 000 000	**21 203 000**	**20 000 000**
Upgrade of Electricity Network	5 000 000	5 000 000	5 000 000
Construction of New DLTC		10 000 000	5 000 000
	28 000 000	**36 203 000**	**30 000 000**
		FMG	
	2026/27 Final Budget	2027/28 Final Budget	2028/29 Final Budget
	105 000	**120 000**	-
	105 000	**120 000**	-
		Internally Generated Funds	
	2026/27 Final Budget	2027/28 Final Budget	2028/29 Final Budget
Vehicles	7 358 000	-	2 500 000
Equipment	8 031 060	1 528 285	2 429 712
Computers	1 537 390	914 424	1 067 525
Airconditioners	393 710	182 108	187 935
Filling Cabinets	103 700	107 122	110 550
Municipal Branding	150 000	154 950	159 908
Counci Chamber System	1 500 000	423 912	639 634
Municipal Buildings	290 000	154 950	-
ICT Network Upgrading	600 000	619 800	-
Weighbridge	150 000	-	-
Various Road Upgrade	10 708 536	10 500 000	12 500 000
Office Furniture	2 787 456	2 879 442	2 971 584
	33 609 852	**17 464 993**	**22 566 849**
TOTAL CAPITAL EXPENDITURE	**116 612 202**	**92 516 043**	**92 532 049**

Ref	Projects/Programme 2026-27	Performance Indicator 2026-27	Calculation Type	Quarter 1 Sep 2026	Quarter 2 Dec 2026	Quarter 3 March 2027	Quarter 4 June 2027	Portfolion of Evidance
KPA 01 BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT								
BSI 1.1	Replacement of Ageing Asbestos pipes in Makhanda Phase 4	Number of milestones in the Replacement of 15km Asbestos Pipes Achieved	Accumulative	1 (Appointment of Service Provider, Site Establishment, 0.5km completed	1 (4.0km completed)	1 (7.0km completed	1 (10.0km completed)	Prigress report from consultant/contructor
BSI 1.2	Refurbishment of Water and Sanitation Services	Number of milestones achieved in the refurbishment of Alicedale Pump Station no.1 & 2	Accumulative	1 Design and tender document and award	1 Site establishment and commencement of project	1 Completion of the refubishment project	N/A	Practical or completion certificate
BSI 1.3	Installation of domestic smart water meters (6134)	Number of Smart water meters installed by 30th June 2027	Carry Over	200	500	490	690	Practical or completion certificate
BSI 1.4	Upgrading of Makana Way Phase 2	Completion of 1.3 Km upgrade of Phase 2 Makana Way	Accumulative	Proiect completed	N/A	N/A	N/A	Practical or completion certificate
BSI 1.5	Layerworks completed of African, Lower High, Cawood and Hights Street.	Upgrading of 4 Street layerworks completed by June 2027.	Accumulative	Planing and Designs	Appointment of Contructor	Site hand overand commnecement	Layerworks completed	Fourth Quarter Progress report
BSI 1.6	Small Town revatilisation Project (2) Electricty Projects	Installation of (4) Highmast by 30 June 2027	Accumulative	N/A	N/A	N/A	Supply and installation Four(4) Highmast installed	Practical or completion certificate
BSI 1.7	Electricity Network Upgrade:Mandela Park	Electrification of 42 households in Mandela Park by 30 June 2027	Accumulative	N/A	N/A	N/A	42 Households	Practical or completion certificate
BSI 1.8	Water Quality Management and measured qualrterly against SANS 241 physical, micro and Chemical parameters	Percentage of water quality for level as per analysis certificate for Makana Municiplity	Carry Over	97%	97%	97%	97%	Water quality analysis report
BSI 1.9	Upgrade of Sports Facilities in Oval Stadium, Lavendar Valley Makhanda Phase B	Number of milestones achieved in the upgrade of Sports Facilities in Oval Stadium, Lavender Valley Makhanda	Accumulative	1. Appointment of of contructor	2. Site establishment and commence of constrution	3. Completion of contrutor	N/A	Practical or completion certificate

BSI 1.10	Upgrade of Mayfield Waste Water Reatment Works	Number of milestones in the upgrading of Mayfield Wastewater Treatment works	Accumulative	N/A	N/A	Advertise and Apointment of Consultant	Design and tender document and award	Appointment on contrutor
BSI 1.11	Upgrade of Transrivier: Alicedale	Number of milestones in the refurbishment of Transrivier Stadium	Accumulative	1. Advertise and Apointment of Consultant	2. Planning and designs document completed	3. Procurement process complete	4. Appointment of Contrutor	Appointment letter
BSI 1.12	Various Roads Upgrade	Number of internal roads upgraded by 30 June 2027	Accumulative	Appointment of consultant -Designs and Planning	Appointment Contrutor	Site handover and commnecement	Project complete	Practical or completion certificate
KPA 02 COMMUNITY AND SOCIAL COHESION								
CSC 2.1	Eradication of illegal dumping sites	Number of illegal Dumping sites eradicated by 30 June 2027	Accumulative	6	6	6	6	Performance Report
CSC 2.2	Rehabilitation of illegal dumping sites	Number of illegal dumping sites revamped by June 2027	Accumulative	1	1	1	1	Performance Report
CSC 2.3	Community awareness programme per quarter(Traffic Safety)	Number of Transport Safety Awareness programmes condcucted	Accumulative	3	3	3	3	Performance Report
CSC 2.4	Community awareness programme per quarter(environment)	Number of Environmental awareness programmes conducted	Accumulative	2	2	2	2	Performance Report
CSC 2.5	Community awareness programme per quarter(library serivice)	Number of Library Awareness programmes conducted	Accumulative	2	2	2	2	Performance Report
CSC 2.6	Community awareness programme per quarter (Fire)	Number of Fire Awareness programmes conducted	Accumulative	3	3	3	3	Performance Report
CSC 2.7	Community awareness programme per quarter (Disaster)	Number of Disaster Awareness programmes conducted	Accumulative	1	1	1	1	Performance Report
CSC 2.8	Community engagement forums held(Road- Stray)	Number Community Stakeholder engagement conducted by 30 June 2027	Accumulative	2	2	2	2	Invite, attendance register and report

CSC 2.9	Establishment of Environmental and Safety Forum	Number of Environmental Forum Meetings held	Accumulative	1	1	1	1	Invite, attendance register and report
CSC 2.10	Refuse removal services or better	Percentage of refuse collection done inline with approved schedule	Carry Over	90%	90%	90%	90%	Report
CSC 2.11	Calendar days obeservation	Number of planned activities completed on the schedule on the calaeder day	Accumulative	2	2	2	2	Report

KPA 03 LOCAL ECONOMIC DEVELOPMENT AND PLANNING

LED 3.1	Job opportunities EPWP -	Number of work opportunities created through EPWP	Accumulative	N/A	N/A	N/A	188	EPWP REPORT
LED 3.2	Review of the LED Strategy	Monitor the review of the LED Strategy	Carry Over	N/A	Situational Analysis Report	First Draft LED Strategy	Final Draft LED Strategy table Council for approval	Council resolution/Munites
LED 3.3	Process Business License Application within 90 days	Number of business license applications received and processed	Carry Over	80%	80%	80%	80%	Process Business License Application report.
LED 3.4	Number of enterprise development (SMME) workshops facilitated in partnership with Stakeholders	Number of Strategic Partnerships established to support local enterprises/SMMEs	Accumulative	1	1	1	1	Report
LED 3.5	Support Traders with access to markets and trade shows	Number of Traders participating in the National Arts Festival	Stand-alone	N/A	N/A	N/A	8	Report
LED 3.6	Building application	Percentage of building plan applications processed within the legislated timeframes (within 60 days after receiving completed application)	Carry over	90%	90%	90%	90%	Report
LED 3.7	Development Applications	Percentage Turnaround time for the processing of land use applications(12 Month) in accordance to SPLUMA	Carry over	90%	90%	90%	90%	Lead Schedule /register/Report

LED 3.8	Construction of 91 infill RDP Housing units	Construction of 178 of RDP units in Makhanda East	Accumulative	15	20	20	20	Peformance Report
KPA 04 INSTITUTITONAL CAPACITY AND ORGANISATIONAL DEVELOPMENT								
ICOD 4.1	Annual Review of Organisational Structure	Number of reviewed organisational structures approved by council".	Stand-alone	N/A	N/A	1 Stakeholder Consultation	1 Final Organogram approved by	Council Resolution
ICOD 4.2	Staff vacancy rate	Percentage reduction of vacancy rate	Reverse last number	N/A	N/A	N/A	10%	Report
ICOD 4.3	Human Resources Plan	Review of Human Resources Plan by 30th June 2027	Accumulative	N/A	N/A	1 Draft Human Resource Plan	1 Stakeholder consultation and approved by Council	Council Resolution
ICOD 4.4	Employees Wellness Programmes	Number of employees wellness programmes facilitated	Accumulative	1	1	1	1	Report
ICOD 4.5	Electronic Management Policy system 2026-27	Installation of Electronic Management Policy system	Stand-alone	N/A	N/A	N/A	1 Supply and installation of Electronic record management System	Delivery note
ICOD 4.6	Implementation of HR Policies	Development of a Customer Care Policy	Stand-alone	N/A	N/A	N/A	1 Approved Customer Care Policy	Council Resolution
ICOD 4.7	Workplace skills plan	% of budget actually spent on implememtating workplace skills plan	Percentage	N/A	N/A	N/A	90%	Expenditure report
KPA NO 5: FINANCIAL VIABILITY AND MANAGEMENT								
FVM 5.1	Debt & revenue management collection	% of billed revenue collected	Carry Over	40%	58%	65%	70%	Section 71 Financial report
FVM 5.2	Capital Budget	Percentage of capital actually spent on capital project	Carry Over	15%	40%	65%	95%	Section 52(d)/ 71 Financial report

FVM 5.3	Debtor Payment Ratio	Ratio in respect of Debtor Payment Days)	Carry Over	40 days	40 days	40 days	40 days	Section 52(d)/ 71 Financial report
FVM 5.4	Cash coverage ratio	Cash to cover fixed operating expenditure	Reverse last number	1 Month	1 Months	1 Month	1 Months	Section 52(d)/ 71 Financial report
FVM 5.5	Free basic Service(Indigent relief)	Percentage of the municipality's operating budget spent on indigent relief for free basic services	Reverse last number	3,5%	3,5%	2%	2%	Section 52(d)/ 71 Financial report
FVM 5.6	Expenditure Management	Percentage of Payments of creditor within 30 days	Carry Over	93%	95%	97%	100%	Section 52(d)/ 71 Financial report
FVM 5.7	Operationa budget	% of operational budget allocated for repairs and maintanance	Stand-alone	N/A	N/A	N/A	95%	Section 52(d)/ 71 Financial report
FVM 5.8	Condition! grant budget spent	% of Conditional grants budget spent	Stand-alone	N/A	N/A	N/A	95%	Section 52(d)/ 71 Financial report
FVM 5.9	Submission of the MTREF (signed to the IDP by 31 May)	Number of MTREF's submitted to Council by 31 May	Stand-alone	N/A	N/A	N/A	1	Council resolution
KPA NO6: GOOD GOVERNANCE AND PUBLI C PATIRCIPATION								
GGP 6.1	Intergovemental Relationship(IGR)	Number Stakeholder Consultation convened	Accumulative	1	1	1	1	Munites/ Attendance register
GGP 6.2	Improve Audit Outcomes	Qualitfied audit opion achieved	Stand-alone	N/A	N/A	1 Qaulitfied audit opinion achieved	N/A	Audit Report
GGP 6.3	Improve Audit Outcomes	90% Percentage of closing rate audit findings	Accumulative	N/A	50%	N/A	90%	Audit Action plan Report
GGP 6.4	Implementation of Risk Mitigation	Percentage of risk mitigation implemented quarterly	Carry Over	70%	70%	70%	70%	Risk Management Report
GGP 6.5	MFMA Compliance	Compliance to MFMA Requirements	Carry Over	90%	90%	90%	90%	Compliance Register

GGP 6.6	Financial Recovery Plan(FRP)	Percentage(FRP) milestone achieved quarterly	Carry Over	50%	60%	70%	80%	Financial Recovery Plan progress report
GGP 6.7	Implemntation ICT Governance Framework	Number of milestones towards implementation of ICT Governance Framework	Carry Over	Commence with Procurement	Appoinment Service provider	Conduct assessment	Close-up report submitted to Council	Close-up report
GGP 6.8	Enhance Ward Committee funcntion	Number of ward committees that are functional (meet four times a year, quorate, and have an action plan)	Carry Over	13	13	13	13	Ward Committee report
GGP 6.9	Council and Committees	90% Implementation of Council resolution	Carry Over	90%	90%	90%	90%	Resolution report
GGP 6.10	Implementation of the HIV/AIDS Strategy and Plan	Number of Local Aids Council meetings held quarterly	Accumulative	1	1	1	1	Performance Report
GGP 6.11	Awareness Programmes	Number of awareness programmes	Accumulative	1	1	1	1	Perfomance report