SIYATHEMBA LOCAL MUNICIPALITY

TOP LAYER SERVICE DELIVERY & BUDGET IMPLEMEMENTATION PLAN (SDBIP) – 2025/2026

Key Performance Area	Strategic Objective	Responsible Department	Key Performance Indicator	Unit of Measurement Target/output	Ward	Baseline	Annual Target 25/26	Reporting Cycle	Means of Verification/ POE	Quarterly Targets			
										Q1	Q2	Q3	Q4
Good Governance and Community Participation	Public Participation & Governance	Corporate Services	Submit the Annual Performance Report for 2023/24 to the AG by 31 August 2025	Date of submission to the Auditor General	All	1	1	Annually	Annual financial statement and proof of submission	1	0	0	**0**
Good Governance and Community Participation	Public Participation & Governance	Corporate Services	Submit the Draft Annual Report for 2023/24 to Council by 31 January 2026	Date of submission to Council	All	1	1	Annually	Final annual report and council minutes	0	0	1	**0**
Good Governance and Community Participation	Public Participation & Governance	Corporate Services	Submit the draft IDP review to Council by 31 March 2026	Date of submission to Council	All	1	1	Annually	Council resolution	0	0	1	**0**
GOOD GOVERNANCE & PUBLIC PARTICIPATION	Public Participation & Governance	Corporate Services	Host quarterly public participation forums	Number Of Public Participation Forums Held	ALL	1	4	Quarterly	Minutes of public forums and attendance registers	1	1	1	**1**
Municipal Transformation and Organisational Development	Achieve 95% compliance with the Workplace Skills Plan	Corporate Services	Submit the Workplace Skills Plan (WSP) and Annual Training Report (ART) to LGSETA by 30 April 2026	Date of submission to LGSETA	All	1	1	Annually	Reviewed work skills plan and APR and proof of submission to LGSETA	0	0	30 April 2026	**0**
Municipal Transformation and Organisational Development	Achieve 95% compliance with the Workplace Skills Plan	Corporate Services	Percentage of employees trained through targeted programmes by 30 June 2026	Percentage of employees trained	All	1	**20%**	Quarterly	Training attendance registers	5%	5%	5%	**5%**
Municipal Transformation and Organisational Development	Achieve 95% compliance with the Workplace Skills Plan	Corporate Services	Percentage of management trained on performance management and leadership by 31 March 2026	Percentage of management trained	All	1	50%	Annually	Training attendance registers	N/A	N/A	50%	**N/A**
Municipal Institutional Development and Transformation	Achieve 95% compliance with the Workplace Skills Plan	Corporate Services	Percentage of technical staff trained by 30 June 2026	Percentage of technical staff trained	All	1	40%		Training attendance registers	N/A	N/A	N/A	**40%**
Municipal Transformation and Organisational Development	Conduct annual performance evaluations for 100% of senior managers	Corporate Services	Percentage of senior managers evaluated annually by 30 June 2026	Percentage of senior managers evaluated	All	1	100%	Annual	Quarterly assessment reports	N/A	N/A	N/A	**10%**

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										Q1	Q2	Q3	Q4
Municipal Transformation and Organisational Development	Decrease municipal employee absenteeism rates to below 5% by June 2025.	Corporate Services	Implementation of electronic time-keeping systems to monitor attendance by December 2025.	% employee absenteeism as per monthly system generated attendance register (number of absent employees – total employees/ total employees) x100%	All	1	5%	Monthly	Monthly generated system attendance register	**5%**	**5%**	**5%**	5%
Municipal Institutional Development and Transformation	Municipal Transformation	Corporate Services	Submit Employment Equity Policy to Council by December 2025	Date of submission to council	All	1	1	Annually	Approved employment equity policy and council resolution	0	0	0	**1**
Municipal Institutional Development and Transformation	Municipal Transformation	Corporate Services	Number of quarterly performance assessment conducted for senior managers by 30 June 2026	Number of Quarterly assessments conducted	ALL	1	4	Quarterly	Quarterly assessment reports	1	1	1	**1**
Municipal Institutional Development and Transformation	Municipal Transformation	Corporate Services	Submit a fraud prevention policy to council by 31 December 2025	Date of submission to Council	ALL	1	1	Annually	Approved fraud prevention plan and council resolution	-	1	-	-

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Key performance area	strategic objective	Responsible Department	Key Performance Indicator	Unit of measurement (Target/Output)	Ward	Baseline	Target 2025/26 Unit of Measure	Reporting cycle	Means of verification	Quarterly Targets Q1	Q2	Q3	Q4
Financial Viability and Management	Strengthening financial viability for responsive local governance.	Financial Services	Submit the draft budget for 2026/27 to Council for consideration by 31 March 2026	Draft budget submitted to Council by 31 March 2026	All	1	1	Annually	Approved budget and council resolution	0	0	1	**0**
Financial Viability and Management	Strengthening financial viability for responsive local governance.	Financial Services	Submit the Adjustments budget for 2025/2026 to Council for consideration by 28 February 2026	Submit the Adjustments budget to Council for consideration by 28 February 2026	All	1	1	Annually	Approved adjustment budget and council resolution	0	0	1	**0**
Financial Viability and Management	Enhance municipal financial viability	Financial Services	Financial viability measured in terms of the Municipality's ability to meet its service debt obligations as at 30 June 2026 (Total operating revenue-operating grants received)/debt service payments due within the year)	% of debt coverage at 30 June 2026	All	1	20%	Quarterly	Financial and audit report	20%	20%	20%	**20%**
Financial Viability and Management	Enhance municipal financial viability	Financial Services	Reduce municipal debt levels by 10% by June 2026 (total amount of trade creditors 2025-Trade creditors balance June 2026)/Trade creditors balance at June 2025)	% Reduction in Trade creditors	All	1	Annually	Annually	Financial and audit report	-	-	-	**10%**
Financial Viability and Management	Strengthening financial viability for responsive local governance.	Financial Services	Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 (Total outstanding service debtors/ revenue received for services) X100)	% of outstanding service debtors at 30 June 2026	All	4	95%	Quarterly	Monthly budget reports and audit report	95%	95%	95%	**95%**
Financial Viability and Management	Strengthening financial viability for responsive local governance.	Financial Services	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025 (Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed	Number of months it takes to cover fix operating expenditure with available cash at 30 June 2026	All	4	0.5	Quarterly	Monthly budget reports and audit report	0.5	0.5	0.5	**0.5**

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Key performance area	strategic objective	Responsible Department	Key Performance Indicator	Unit of measurement (Target/Output)	Ward	Baseline	Target 2025/26	Reporting cycle	Means of verification	Quarterly Targets			
							Unit of Measure			Q1	Q2	Q3	Q4
			Operational Expenditure excluding (Depreciation, Amortization, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)										
Financial Viability and Management	Effective Public Service	Financial Services	Submit the annual financial statements for 2024/25 to AGSA by 31 August 2025	Annual financial statements submitted by 31 August 2025	All		1	Annually	Annual finance statements 24/25 and proof of submission to AG	1	0	0	**0**
Financial Viability and Management	Effective Public Service	Financial Services	Compile Plan to address audit findings in report of the AG for 2023/24 and submit to MM by 31 January 2026	Plan completed and submitted to MM by 31 January 2026	All		1	Annually	Completed audit action plan and proof of submission to MM	0	1	0	**0**
Financial Viability and Management	Enhance municipal financial viability	Financial Services	Achieve a debtor payment percentage of 65% by 30 June 2026 (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	% debtor payment achieved at 30 June 2026	All	1	65%	Quarterly	Monthly budget reports and audit report	65%	65%	65%	**65%**
Financial Viability and Management	Enhance municipal financial viability	Financial Services	Limit unaccounted electricity to less than 25% by 30 June 2025 {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) Number of Electricity Units Purchased and/or generated) × 100}	% of unaccounted electricity by 30 June 2026	All	1	25%	Annually	Financial and audit report	N/A	N/A	N/A	**25%**

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Key performance area	strategic objective	Responsible Department	Key Performance Indicator	Unit of measurement (Target/Output)	Ward	Baseline	Target 2025/26	Reporting cycle	Means of verification	Quarterly Targets			
							Unit of Measure			Q1	Q2	Q3	Q4
Financial Viability and Management	Provide quality and sustainable municipal infrastructure within available resources	Financial services	Number of formal properties that receive piped water(credit) that is connected to the municipal water infrastructure network and billed for the services at 30 June 2026	Number of properties which are billed for water as at 30 June 2026	All		4539	Quarterly	Billing report and financial report	4539	4539	4539	**4539**
Financial Viability and Management	Provide quality and sustainable municipal infrastructure within available resources	Financial services	Number of formal properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering, excluding Eskom areas) and billed for the service as of 30 June 2026	Number of properties which are billed for electricity or have prepaid meters (excluding Eskom areas) as at 30 June 2026	All		663	Quarterly	Billing report and financial report	663	663	663	**663**
Financial Viability and Management	Provide quality and sustainable municipal infrastructure within available resources	Financial services	Number of formal properties connected to the municipal wastewater sanitation/ sewerage services, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2026	Number of properties which are billed for sewerage as at 30 June 2026	All		4633	Quarterly	Billing report and financial report	4633	4633	4633	**4633**
Financial Viability and Management	Provide quality and sustainable municipal infrastructure within available resources	Financial services	Number of formal properties for which refuse is removed once per week and billed for the service as at 30 June 2026	Number of properties which are billed for refuse removal as at 30 June 2026	All		3608	Quarterly	Billing report and financial report	3608	3608	3608	**3608**
Financial Viability and Management	Enhance municipal financial viability	Financial Services	Limit unaccounted for water to less than 30% by 30 June 2026 (Number of Kiloliters Water Purchased or Purified - Number	% of water unaccounted by 30 June 2026	All		30%	Annually		N/A	N/A	N/A	**30%**

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Key performance area	strategic objective	Responsible Department	Key Performance Indicator	Unit of measurement (Target/Output)	Ward	Baseline	Target 2025/26	Reporting cycle	Means of verification	Quarterly Targets			
							Unit of Measure			Q1	Q2	Q3	Q4
			of Kiloliters Water Sold) / Number of Kiloliters Water Purchased or Purified × 100)										
Financial Viability and Management	Provide quality and sustainable municipal infrastructure within available resources	Financial services	Provide free basic water to indigent households as at 30 June 2026	Number of households receiving free basic water as at 30 June 2026	All		1732	Quarterly	Indigent register	1732	1732	1732	**1732**
Financial Viability and Management	Provide quality and sustainable municipal infrastructure within available resources	Financial services	Provide free basic electricity to indigent households as at 30 June 2026	Number of households receiving free basic electricity as at 30 June 2026	All		1732	Quarterly	Indigent register	1732	1732	1732	**1732**
Financial Viability and Management	Provide quality and sustainable municipal infrastructure within available resources	Financial services	Provide free basic sanitation to indigent household as at 30 June 2026	Number of households receiving free basic sanitation services as at 30 June 2026	All		1395	Quarterly	Indigent register	1395	1395	1395	**1395**
Financial Viability and Management	Provide quality and sustainable municipal infrastructure within available resources	Financial services	Provide free basic refuge removal to indigent household as at 30 June 2026	Number of households receiving free basic refuge removal services at 30 June 2026	All		1315	Quarterly	Indigent register	1315	1315	1315	**1315**
Financial Viability and Management	Responsive Local Government	Financial services	Compile plan to reduce UIF&W to council/MM by 31 October 2025	Submit plan to reduce UIF&W to council/MM by 31 October 2025	ALL		1	Annual	UIFW reduction plan and minutes of council meeting	-	31/10/2025	-	-
Financial Viability and Management	Responsive Local Government	Financial services	Reduce irregular expenditure by 15% by 30 June 2026	% reduction of irregular expenditure after condonement (Current year – Prior year) / prior year	All		30%	Annual	UIFW registers and statement of financial Performance	-	-	-	**30%**
Financial Viability and Management	Responsive Local Government	Financial services	Reduce Unanthorised expenditure by 15% by 30 June 2026	% reduction of unauthorized expenditure after condonement (Current year – Prior year) / prior year	All		15%	Annual	UIFW registers and statement of financial Performance				**15%**
Financial Viability and Management	Responsive Local Government	Financial services	Reduce fruitless and wasteful expenditure by 15% by 30 June 2026	% reduction of Fruitless and wasteful expenditure after condonement (Current year – Prior year) / prior year	All		15%	Annual	UIFW registers and statement of financial Performance				**15%**
Financial Viability and Management	Promoting transparent and accountable public financial management.	Financial services	Submit a Consultants Reduction Plan to council by 31 December 2025	Submission of Consultancy reduction plan by 31 December 2025	all		1	Annual	Consultancy reduction plan and council minutes			31/12/2025	

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							Unit of Measure			Q1	Q2	Q3	Q4
Financial Viability and Management	Strengthening financial viability for responsive local governance	Financial services	Reduce municipal trade debtors by 10% by 30 June 2026	% reduction of Trade debtors (Current year – Prior year) / prior year	All		10%	Annual	Statement of financial position				30/06/2026

Key performance Areas	Strategic objective	Responsible Department	Key Performance Indicator	Unit of measurement (Target/Output)	Ward	Baseline	Target 2025/26	Reporting Cycle	Means of Verification/ POE	Quarterly Targets			
							Unit of Measure			Q1	Q2	Q3	Q4
Facilitate economic growth in municipal area	Inclusive Economic Growth	LOCAL Economic development	Submit a Local Economic development strategy to council by November 2025	Draft Local Economic development strategy to council by November 2025	ALL	1	1	Annual	Approved Led Strategy And Council Meeting	-	30/11/2025	-	-
Facilitate economic growth in municipal area	Rural Development	Local economic development	Facilitate access to agricultural grants like the Comprehensive Agricultural Support Programme (CASP) by June 2026.	Review municipal commonage land policy policy by June 2025	ALL	1	1	Annual	Approved commonage policy and council minutes	-	-	-	**30/06/2025**
Plan, develop and maintain infrastructure and facilities	Infrastructure development & service delivery	Technical services	Increase household access to basic water services to 95% by June 2026	Conduct baseline studies to identify underserved areas and submit to MM by 31 December 2025	ALL		1	Annual	Study report				**30/06/2025**
Plan, develop and maintain infrastructure and facilities	Infrastructure development & service delivery	Technical Services	Progress on the construction of the Upgrade of the Prieska Water Treatment Works	% completion on the upgrade of Prieska Water Treatment Works as per project plan	5	50%	100%	Quarterly	Project progress report and practical completion certificates	75%	100%	-	-
Plan, develop and maintain infrastructure and facilities	Infrastructure development & service delivery	Technical Services	Progress on the expenditure of the Upgrade of the Prieska Water Treatment Works	% completion on the upgrade of Prieska Water Treatment Works as per project plan	5	50%	100%	Quarterly	Project progress report and practical completion certificates	75%	100%	-	-

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							Unit of Measure			Q1	Q2	Q3	Q4
Infrastructure development & service delivery	Plan, develop and maintain infrastructure and facilities	Technical Services	Progress on the construction of the Construction of the 415kl elevated tower	% completion on the Construction of the 415kl elevated tower as per project plan	1 & 6	-	100%	Quarterly	Project progress report and practical completion certificates	25%	75%	100%	-
Infrastructure development & service delivery	Plan, develop and maintain infrastructure and facilities	Technical Services	Progress on the expenditure of the Construction of the 415kl elevated tower	% completion on the expenditure of the Construction of the 415kl elevated tower as per project plan	1 & 6	-	100%	Quarterly	Project progress report and practical completion certificates	25%	75%	100%	-
Infrastructure development & service delivery	Plan, develop and maintain infrastructure and facilities	Technical Services	Progress on the construction of High Mast lights	%completion on the construction of the High Mast lights as per project plan	1, 2, 5 & 6	25%	100%	Quarterly	Project progress report and practical completion certificates	50%	100%	-	-
Infrastructure development & service delivery	Plan, develop and maintain infrastructure and facilities	Technical Services	Progress on the expenditure of the High Mast lights	%completion on the expenditure of The High Mast lights as per project plan	1, 2, 5 & 6	25%	100%	Quarterly	Project progress report and practical completion certificates	50%	100%	-	-
Infrastructure development & service delivery	Ongoing maintenance of municipal infrastructure	Technical services	75% of electricity maintenance budget spent by 30 June 2026.{ (Actual expenditure on maintenance divided by the total approved maintenance budget) x 100}	% of maintenance budget spent by 30 June 2026	All	0	75%	Quarterly	Maintenance report and financial reports	10%	25%	50%	**75%**
Infrastructure development & service delivery	Ongoing maintenance of municipal infrastructure	Technical services	75% of the Road transport maintenance budget spent by 30 June 2026. {(Actual expenditure on maintenance divided by the total approved budget) x 100}	% of maintenance budget spent by 30 June 2026	All	0	75%	Quarterly	Maintenance report financial reports	10%	25%	50%	**75%**
Infrastructure development & service delivery	Ongoing maintenance of municipal infrastructure	Technical services	75% of the Waste Water management maintenance budget spent by 30 June 2026. {(Actual expenditure on maintenance divided by total approved budget) x 100}	% of maintenance budget spent by 30 June 2026	All	0	75%	Quarterly	Maintenance report and financial reports	10%	25%	50%	**75%**

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Infrastructure development & service delivery	Ongoing maintenance of municipal infrastructure	Technical services	75% of the Water management maintenance budget spent by 30 June 2026 {(Actual expenditure on maintenance divided by total approved budget) x	% of maintenance budget spent by 30 June 2026	All	0	75%	Quarterly	Maintenance report and financial reports	10%	25%	50%	**75%**
Infrastructure development & service delivery	Provide quality and sustainable municipal infrastructure with available resources	Technical Services	The percentage of the municipal capital budget actually spent capital projects by 30 June 2026 [(amount actually spent on capital projects/ amount budgeted for capital projects)x 100]	% of capital budget spent on capital projects by 30 June 2026	All	**0**	100%	Quarterly	Maintenance report and financial reports	25%	50%	75%	100%

Recommended by Municipal Manager, Mr T I Van Staden

Signature

02/07/2025
Date

Approved by Mayor, MR JA Phillips

Signature

02/07/2025
Date