



**UMSOBOMVU
LOCAL
MUNICIPALITY**

TOP LAYER SDBIP SUBMISSION 2025/26

AMENDED FEBRUARY 2026

Amended Top Layer Service Delivery and Budget Implementation 2025/26

Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL1	Municipal Manager	Good Governance and Public Participation	Enhance Good Governance processes and accountability	Compile and submit the Risk Based Audit Plan (RBAP) for 2026/27 to the Audit committee by 30 June 2026	Risk Based Audit Plan (RBAP) submitted to the Audit committee by 30 June 2026	All	Municipal Manager	1	Number	1	0	0	0	1
TL2	Municipal Manager	Good Governance and Public Participation	Enhance Good Governance processes and accountability	90% of the Risk based audit plan for 2025/26 implemented by 30 June 2026 [(Number of audits and tasks completed for the period/ Number of audits and tasks identified in the RBAP)x100]	% of the Risk Based Audit Plan for 2025/26 implemented by 30 June 2026	All	Municipal Manager	59.68%	Percentage	90%	0%	0%	0%	90%
TL3	Municipal Manager	Good Governance and Public Participation	Enhance Good Governance processes and accountability	Complete the annual risk assessment and submit to the Audit Committee by 30 June 2026	Risk assessment completed and submit to the Audit Committee by 30 June 2026	All	Municipal Manager	0	Number	1	0	0	0	1
TL4	Municipal Manager	Good Governance and Public Participation	Provide quality and sustainable municipal infrastructure within available resources	100% spent of all conditional grants by 30 June 2026 [(Actual expenditure on conditional grants received/by the total amount of conditional grants received) x 100]	% of conditional grant spent by 30 June 2026	All	Municipal Manager	97.12%	Percentage	100%	25%	50%	75%	100%

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TL5	Municipal Manager	Municipal Financial Viability and Management	Enhance municipal financial viability	Submit a business plan for the funding and installation of pre-paid water meters to Council by 31 December 2025	Business Plan submitted to Council by 31 December 2025	All	Municipal Manager	New KPI	Number	1	0	1	0	0
TL6	Financial Services	Municipal Financial Viability and Management	Enhance municipal financial viability	Submit the draft main budget for 2026/27 to Council for consideration by 31 March 2026	Draft Main budget submitted to Council by 31 March 2026	All	Senior Manager: Financial Services	1	Number	1	0	0	1	0
TL7	Financial Services	Municipal Financial Viability and Management	Enhance municipal financial viability	Submit the Adjustments budget for 2025/26 to Council for consideration by 28 February 2026	Submit the Adjustments budget to Council for consideration by 28 February 2026	All	Senior Manager: Financial Services	1	Number	1	0	0	1	0
TL8	Financial Services	Municipal Financial Viability and Management	Enhance municipal financial viability	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	Senior Manager: Financial Services	20%	Percentage	20%	0%	0%	0%	20%

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TL9	Financial Services	Municipal Financial Viability and Management	Enhance municipal financial viability	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	Senior Manager: Financial Services	71%	Percentage	80%	0%	0%	0%	80%
TL10	Financial Services	Municipal Financial Viability and Management	Enhance municipal financial viability	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash at 30 June 2026	All	Senior Manager: Financial Services	1	Number	1	0	0	0	1
TL11	Financial Services	Municipal Financial Viability and Management	Enhance municipal financial viability	Submit the annual financial statements for 2024/25 to AGSA by 31 August 2025	Annual financial statements submitted by 31 August 2025	All	Senior Manager: Financial Services	1	Number	1	1	0	0	0

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Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL12	Financial Services	Good Governance and Public Participation	Enhance municipal financial viability	Compile Plan to address audit findings in report of the AG for 2024/25 and submit to MM by 31 January 2026	Plan completed and submitted to MM by 31 January 2026	All	Senior Manager: Financial Services	1	Number	1	0	0	1	0
TL13	Financial Services	Municipal Financial Viability and Management	Enhance municipal financial viability	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	Senior Manager: Financial Services	71%	Percentage	65%	65%	65%	65%	65%
TL14	Financial Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	Number of formal properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2026	Number of properties which are billed for water as at 30 June 2026	All	Senior Manager: Financial Services	6 727	Number	6 727	6 727	6 727	6 727	6 727

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Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL15	Financial Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	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 at 30 June 2026	Number of properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2026	All	Senior Manager: Financial Services	3 045	Number	3 100	3 100	3 100	3 100	3 100
TL16	Financial Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	Number of formal properties connected to the municipal waste water sanitation/ sewerage network for sewerage service, 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	Senior Manager: Financial Services	6 293	Number	6 727	6 727	6 727	6 727	6 727
TL17	Financial Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	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	Senior Manager: Financial Services	6 711	Number	6 727	6 727	6 727	6 727	6 727

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Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL18	Financial Services	Basic Service Delivery	Provide appropriate services to all households	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	Senior Manager: Financial Services	1 423	Number	1 700	1700	1 700	1 700	1 700
TL19	Financial Services	Basic Service Delivery	Provide appropriate services to all households	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	Senior Manager: Financial Services	1 423	Number	1 700	1700	1 700	1 700	1 700
TL20	Financial Services	Basic Service Delivery	Provide appropriate services to all households	Provide free basic sanitation to indigent households as at 30 June 2026	Number of households receiving free basic sanitation services as at 30 June 2026	All	Senior Manager: Financial Services	1 405	Number	1 700	1700	1 700	1 700	1 700
TL21	Financial Services	Basic Service Delivery	Provide appropriate services to all households	Provide free basic refuse removal to indigent households as at 30 June 2026	Number of households receiving free basic refuse removal services at 30 June 2026	All	Senior Manager: Financial Services	1 413	Number	1 700	1700	1 700	1 700	1 700

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Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL22	Financial Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2026 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects by 30 June 2026	All	Senior Manager: Financial Services	88.98%	Percentage	100%	25%	50%	75%	100%
TL23	Financial Services	Municipal Financial Viability and Management	Enhance municipal financial viability	Limit unaccounted for electricity to less than 25% by 30 June 2026 {(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	Senior Manager: Financial Services	26.08%	Percentage	25%	0%	0%	0%	25%
TL24	Financial Services	Municipal Financial Viability and Management	Enhance municipal financial viability	Limit unaccounted for water to less than 30% by 30 June 2026 {(Number of Kiloliters Water Purchased or Purified - Number of Kiloliters Water Sold) / Number of Kiloliters Water Purchased or Purified} × 100}	% of water unaccounted by 30 June 2026	All	Senior Manager: Financial Services	46%	Percentage	30%	0%	0%	0%	30%

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Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL25	Financial Services	Municipal Transformation and Institutional Development	Develop a capable and capacitated institution to respond to community needs	100% spent of the total amount budgeted for the purchase of new laptops by 30 June 2026 {(Actual expenditure on the project/ the total approved budget for the project)x100}	% of budget spent by 30 June 2026	All	Senior Manager: Financial Services	New KPI	Percentage	100%	25%	50%	75%	100%
TL26	Technical Services	Local Economic Development	Facilitate economic growth in the municipal area	Create temporary jobs - FTE's in terms of EPWP by 30 June 2026 (Person days / FTE (230 days))	Number of FTE's created by 30 June 2026	All	Senior Manager: Technical Services	20	Number	25	0	0	0	25
TL27	Technical Services	Basic Service Delivery	Ongoing maintenance of municipal infrastructure	75% of the electricity maintenance budget spent by 30 June 2026 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent by 30 June 2026	All	Senior Manager: Technical Services	64%	Percentage	75%	10%	25%	50%	75%
TL28	Technical Services	Basic Service Delivery	Ongoing maintenance of municipal infrastructure	75% of the Road Transport maintenance budget spent by 30 June 2026 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent by 30 June 2026	All	Senior Manager: Technical Services	55%	Percentage	75%	10%	25%	50%	75%

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Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL29	Technical Services	Basic Service Delivery	Ongoing maintenance of municipal infrastructure	75% of the Waste Water management maintenance budget spent by 30 June 2026 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent by 30 June 2026	All	Senior Manager: Technical Services	49%	Percentage	75%	10%	25%	50%	75%
TL30	Technical Services	Basic Service Delivery	Ongoing maintenance of municipal infrastructure	75% of the Water Management maintenance budget spent by 30 June 2026 {(Actual expenditure on maintenance divided by the total approved maintenance budget)x100}	% of the maintenance budget spent by 30 June 2026	All	Senior Manager: Technical Services	78%	Percentage	75%	10%	25%	50%	75%
TL31	Technical Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	Compile a Waste Water Maintenance Plan and submit to Council by 30 June 2026	Waste Water Maintenance Plan submitted to Council by 30 June 2026	All	Senior Manager: Technical Services	New KPI	Number	1	0	0	0	1
TL32	Technical Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	Compile a business plan for development of a Water Services Master Plan and submit to Council by 30 June 2026	Business Plan developed and submitted to Council by 30 June 2026	All	Senior Manager: Technical Services	New KPI	Number	1	0	0	0	1

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Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL33	Technical Services	Basic Service Delivery	Enhance municipal financial viability	Investigate the options available for the funding and installation of pre-paid water meters and submit the report with recommendations to the MM by 30 September 2025	Report submitted to the MM by 30 September 2025	All	Senior Manager: Technical Services	New KPI	Number	1	1	0	0	0
TL34	Technical Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	100% spent of the total amount budgeted for upgrading of Kuyasa Sports Field by 30 June 2026 {{Actual expenditure on the project/ the total approved budget for the project}x100}	% of the budget spent by 30 June 2026	6	Senior Manager: Technical Services	0%	Percentage	100%	25%	50%	75%	100%
TL35	Technical Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	100% spent of the total amount budgeted for upgrading of Antoinette, Ethembeni & Lumnkwana Streets by 30 June 2026 {{Actual expenditure on the project/ the total approved budget for the project}x100}	% of the budget spent by 30 June 2026	7	Senior Manager: Technical Services	0%	Percentage	100%	25%	50%	75%	100%

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Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL36	Technical Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	100% spent of the total amount budgeted for drilling of additional Boreholes in Noupooort by 30 June 2026 {(Actual expenditure on the project/ the total approved budget for the project)x100}	% of the budget spent by 30 June 2026	1 and 2	Senior Manager: Technical Services	0%	Percentage	100%	25%	50%	75%	100%
TL37	Technical Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	100% spent of the total amount budgeted for the upgrading of the Colesberg Outfall Sewerage Line by 30 June 2026 {(Actual expenditure on the project/ the total approved budget for the project)x100}	% of the budget spent by 30 June 2026	3; 4; 5; 6	Senior Manager: Technical Services	New KPI	Percentage	100%	25%	50%	75%	100%
TL38	Technical Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	100% spent of the total amount budgeted for the purchase of new Light-Duty Vehicle by 30 June 2026 {(Actual expenditure on the project/ the total approved budget for the project)x100}	% of the budget spent by 30 June 2026	3; 4; 5; 6	Senior Manager: Technical Services	New KPI	Percentage	100%	0%	0%	0%	100%

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Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL39	Corporate Services	Good Governance and Public Participation	Enhance Good Governance processes and accountability	Submit the Annual Performance Report for 2024/25 to the AG by 31 August 2025	Annual Performance Report submitted to the AG by 31 August 2025	All	Senior Manager: Corporate Services	1	Number	1	1	0	0	0
TL40	Corporate Services	Good Governance and Public Participation	Enhance Good Governance processes and accountability	Submit the Draft Annual Report for 2024/25 to Council by 31 January 2026	Draft Annual Report submitted to Council by 31 January 2026	All	Senior Manager: Corporate Services	1	Number	1	0	0	1	0
TL41	Corporate Services	Municipal Transformation and Institutional Development	Develop a capable and capacitated institution to respond to community needs	Submit the Workplace Skills Plan and ATR (Annual Training Report) to LGSETA by 30 April 2026	Workplace Skills Plan and ART submitted to LGSETA by 30 April 2026	All	Senior Manager: Corporate Services	1	Number	1	0	0	0	1

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Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL42	Corporate Services	Municipal Transformation and Institutional Development	Develop a capable and capacitated institution to respond to community needs	The number of people from employment equity target groups employed (appointed) in the three highest levels of management in compliance with the equity plan by 30 June 2026	Number of people employed (appointed) by 30 June 2026	All	Senior Manager: Corporate Services	1	Number	1	0	0	0	1
TL43	Corporate Services	Municipal Transformation and Institutional Development	Develop a capable and capacitated institution to respond to community needs	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2026 [(Actual amount spent on training/total operational budget) x100]	% of the Municipality's personnel budget spent on implementing its workplace skills plan by 30 June 2026 [(Actual amount spent on training/total operational budget) x100]	All	Senior Manager: Corporate Services	0.10%	Percentage	0.10%	0%	0%	0%	0.10%
TL44	Corporate Services	Municipal Transformation and Institutional Development	Develop a capable and capacitated institution to respond to community needs	Limit the vacancy rate quarterly to less than 15% of budgeted posts ((Number of posts filled/Total number of budgeted posts) x100)	% quarterly vacancy rate of budgeted posts	All	Senior Manager: Corporate Services	15%	Percentage	15%	15%	15%	15%	15%

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Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL45	Corporate Services	Municipal Transformation and Institutional Development	Enhance Good Governance processes and accountability	Arrange a training session for ward committee members by 30 June 2026	Training session arranged by 30 June 2026	All	Senior Manager: Corporate Services	1	Number	1	0	0	0	1
TL46	Corporate Services	Good Governance and Public Participation	Strengthen community participation	Submit the draft IDP review to Council by 31 March 2026	Draft IDP review submitted to Council by 31 March 2026	All	Senior Manager: Corporate Services	1	Number	1	0	0	1	0
TL47	Corporate Services	Good Governance and Public Participation	Strengthen community participation	Submit the final IDP review to Council by 31 May 2026	Final IDP review submitted to Council by 31 May 2026	All	Senior Manager: Corporate Services	1	Number	1	0	0	0	1
TL48	Corporate Services	Local Economic Development	Facilitate economic growth in the municipal area	Compile a LED strategy with an implementation plan and submit to Council by 30 June 2026	Led Strategy with implementation plan submitted to Council by 30 June 2026	All	Senior Manager: Corporate Services	0	Number	1	0	0	0	1

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Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL49	Corporate Services	Municipal Transformation and Institutional Development	Ongoing maintenance of municipal infrastructure	75% of the municipal buildings maintenance budget spent by 30 June 2026 ((Actual expenditure on maintenance divided by the total approved maintenance budget)x100)	% of the maintenance budget spent by 30 June 2026	All	Senior Manager: Corporate Services	50%	Percentage	75%	10%	25%	50%	75%
TL50	Community Services	Basic Service Delivery	Provide appropriate services to all households	Spend 100% of the library grant by 30 June 2026 ((Actual expenditure divided by the approved budget)x100)	% of the library grant spent by 30 June 2026	All	Senior Manager: Community Services	100%	Percentage	100%	25%	50%	75%	100%
TL51	Community Services	Basic Service Delivery	Provide appropriate services to all households	Submit the reviewed Disaster Management Plan to Council by 30 June 2026	Reviewed Disaster Management Plan submitted by 30 June 2026	All	Senior Manager: Community Services	1	Number	1	0	0	0	1
TL52	Community Services	Basic Service Delivery	Provide appropriate services to all households	Submit the reviewed Human Settlement Plan to Council by 31 May 2026	Reviewed Human Settlement Plan submitted by 31 May 2026	All	Senior Manager: Community Services	0	Number	1	0	0	0	1

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Assist	Directorate	National KPA	Strategic Objectives	KPI Name	Unit of Measurement	Ward	KPI Owner	Baseline	Target Type	Annual Target	Q1	Q2	Q3	Q4
TL53	Community Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	Compile and Integrated Waste Management Plan and submit to Council by 30 June 2026	Integrated Waste Management Plan submitted to Council by 30 June 2026	All	Senior Manager: Community Services	0	Number	1	0	0	0	1
TL54	Community Services	Basic Service Delivery	Enhance municipal financial viability	Investigate the options available for the collection of traffic fines and submit a report with recommendations to the MM by 30 June 2026	Report submitted to the MM by 30 June 2026	All	Senior Manager: Community Services	New KPI	Number	1	0	0	0	1
TL 55	Technical Services	Basic Service Delivery	Provide quality and sustainable municipal infrastructure within available resources	90% spent of the total amount budgeted for the upgrading of Umsobomvu Sports Facilities by 30 June 2026 {(Actual expenditure on the project/ the total approved budget for the project)x100}	% of the budget spent by 30 June 2026	1,2&6	Senior Manager: Technical Services	New KPI	Percentage	90%	0	0	10%	90%