SENQU

MUNICIPALITY

FOURTH QUARTER REPORT

2025/2026

TABLE OF CONTENT

CERTIFICATE

I, THEMBINKOSI MAWONGA_the Municipal Manager of Senqu Local Municipality, hereby certify that this FOURTH QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION report for the 2025/2026 financial year has been prepared in accordance with the Municipal Finance Management Act of 2003 and regulations made under the Act.

SUBMITTED BY:

____________________________ ______________________

THEMBINKOSI MAWONGA **DATE**

MUNICIPAL MANAGER

RECEIPT BY THE MAYOR

I, Velile, V, Stokhwe the Mayor of Senqu Local Municipality, hereby accept the FOURTH QUARTER SERVICE DELIVERY AND BUDGET IMPLEMENTATION report for the 2025/2026 financial year as prepared in accordance with the Municipal Finance Management Act of 2003 and regulations made under the Act.

RECEIVED BY:

______________________ ______________________

CLLR. VELILE V. STOKWE **DATE**

LEGAL BASIS

In terms of Section 53 (1) of the MFMA Act of 2003, the mayor of the municipality must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget.

Annual performance agreements as required in terms of section 57 (1)(6) of the municipal systems act for the municipal manager and all senior managers must also be concluded and they must be linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan.

The SDBIP and these performance agreements therefore give effect to the integrated development plan (IDP) and budget of the municipality in ensuring that the execution of the budget, performance of senior management and achievement of the strategic objectives set by the council are monitored.

The MFMA stipulates general responsibilities of Mayors. Section 52(d) of the Act requires that a mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial situation of the municipality.

RESOLUTION

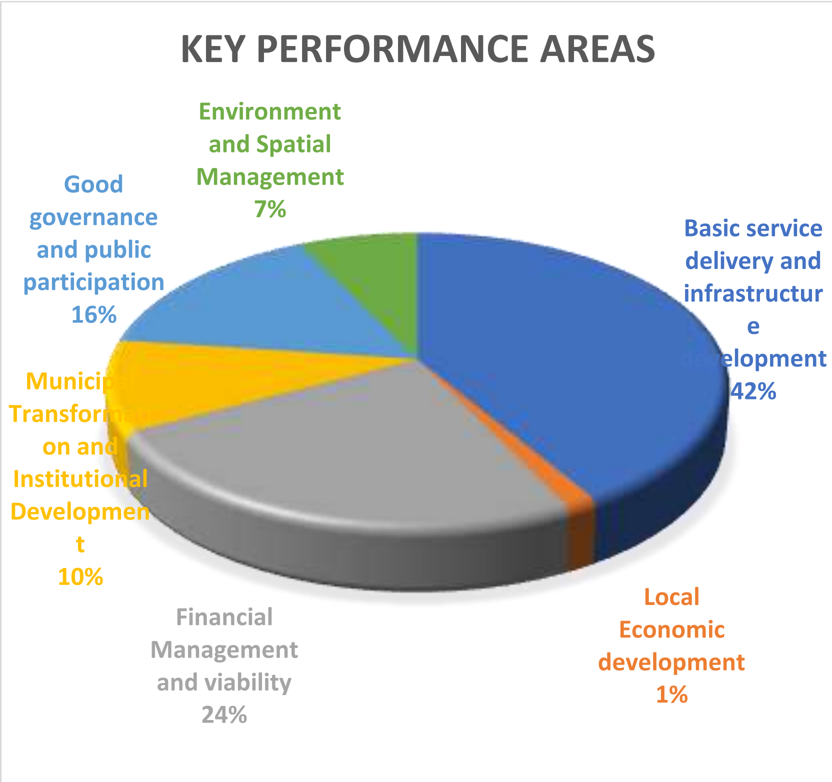
That the fourth quarter report of 2025/2026 financial year on the implementation of the service delivery and budget implementation plan of the municipality be noted and approved.

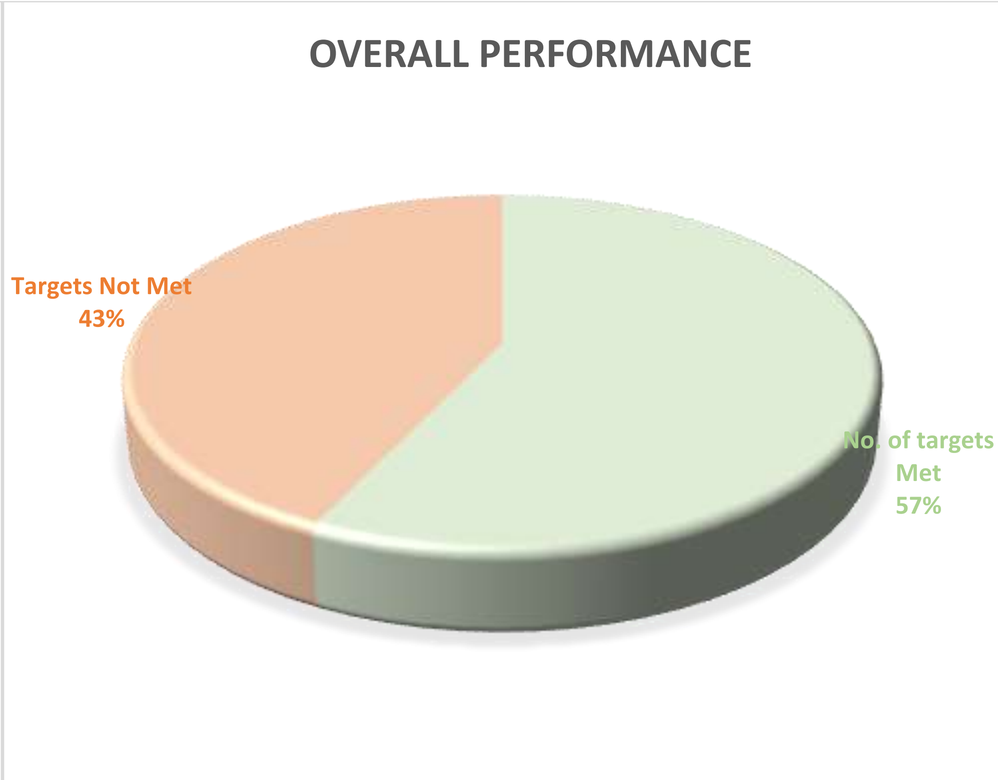
EXECUTIVE SUMMARY

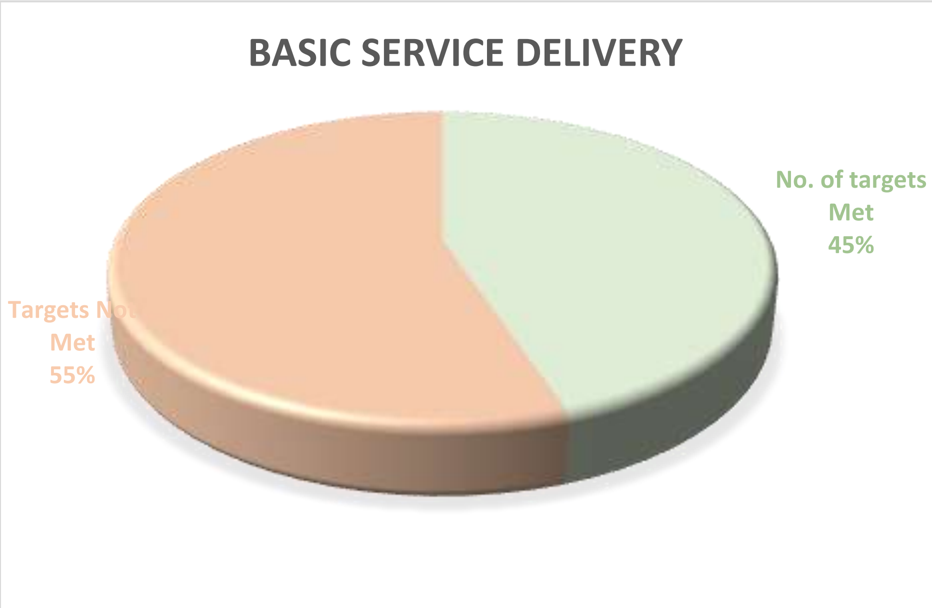
Overall performance of the municipality per directorate

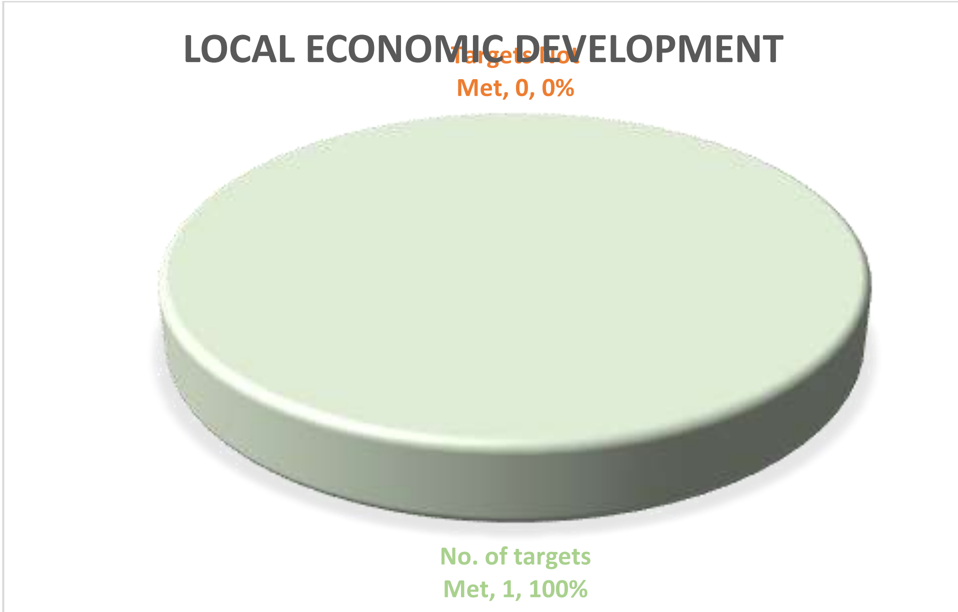
The table and graphs below illustrate the summary of overall performance of the municipality for the quarter ending 30 June 2026 This means that it is a summary of the total number of targets set by all directorates combined, which then gives a picture of how the municipality has performed in the fourth quarter. Analysis report of the quarter is based on six directorates **i.e. Community, Technical, Corporate, DTPS, Finance & MM's office**, and the graphs illustrates the percentage performance of each KPA.

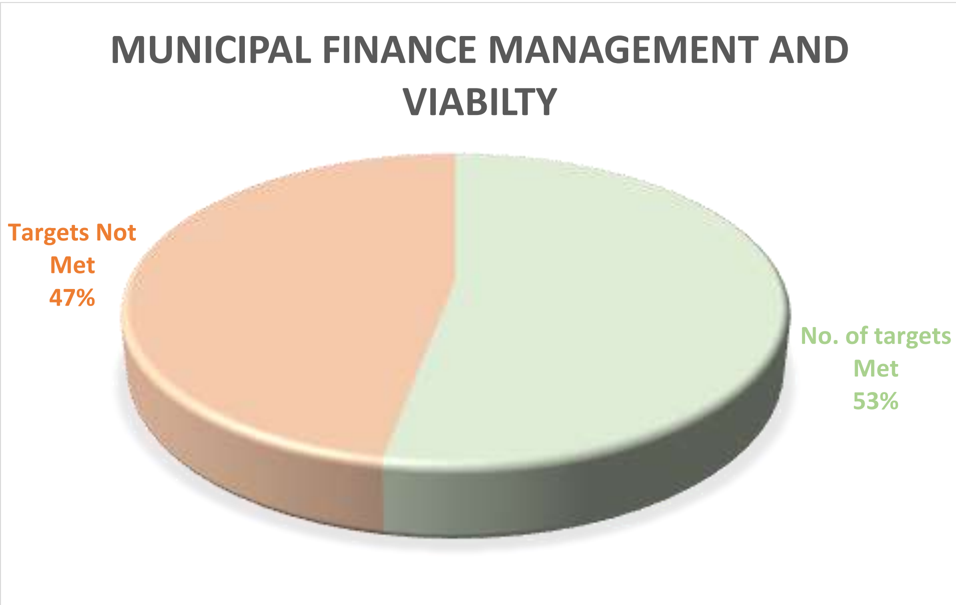
KPA	*No. of targets set*	*No. of targets Met*	*No. of targets Not Met*	*Percentage Achieved*
Basic Service Delivery and Infrastructure Development	29	13	16	45%
Local Economic Development	1	1	0	100%
Financial Management and Viability	17	9	8	53%
Institutional Development and Municipal Transforming	7	5	2	71%
Good Governance and Public Participation	11	10	1	91%
Environment and Spatial Management	5	2	3	40%
TOTAL	70	40	30	57.1
Percentage	100	57.1	42.9	57.1

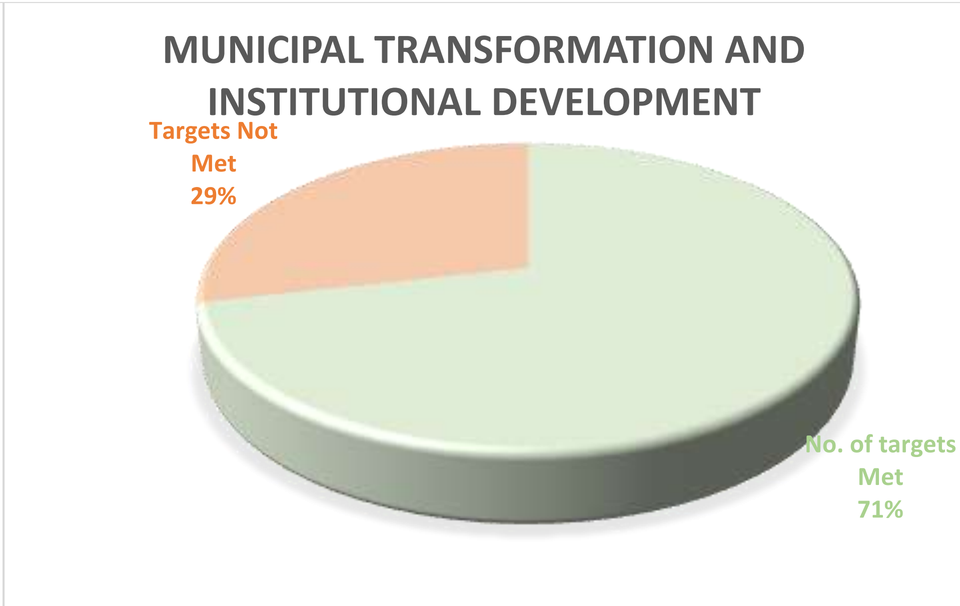

KEY PERFORMANCE AREAS
Environment and Spatial Management 7%
Good governance and public participation 16%
Basic service delivery and infrastructur e
elopment 42%
Munici
Transform
on and
Institutional
Developmen
t
10%
Financial Management and viability 24%
Local Economic development 1%

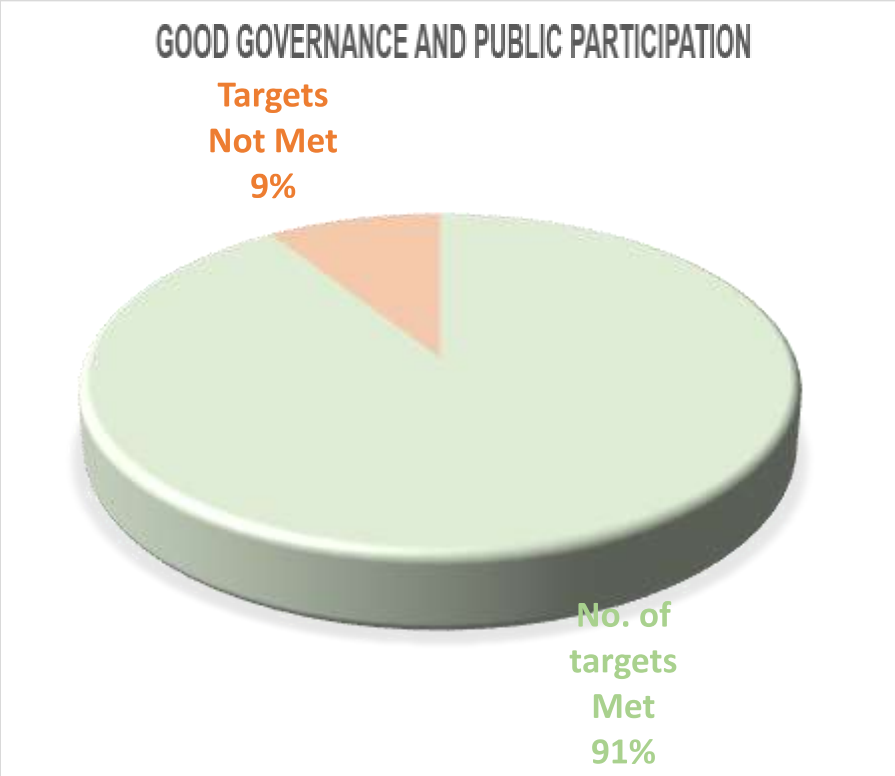

OVERALL PERFORMANCE
Targets Not Met 43%
No. of targets Met 57%

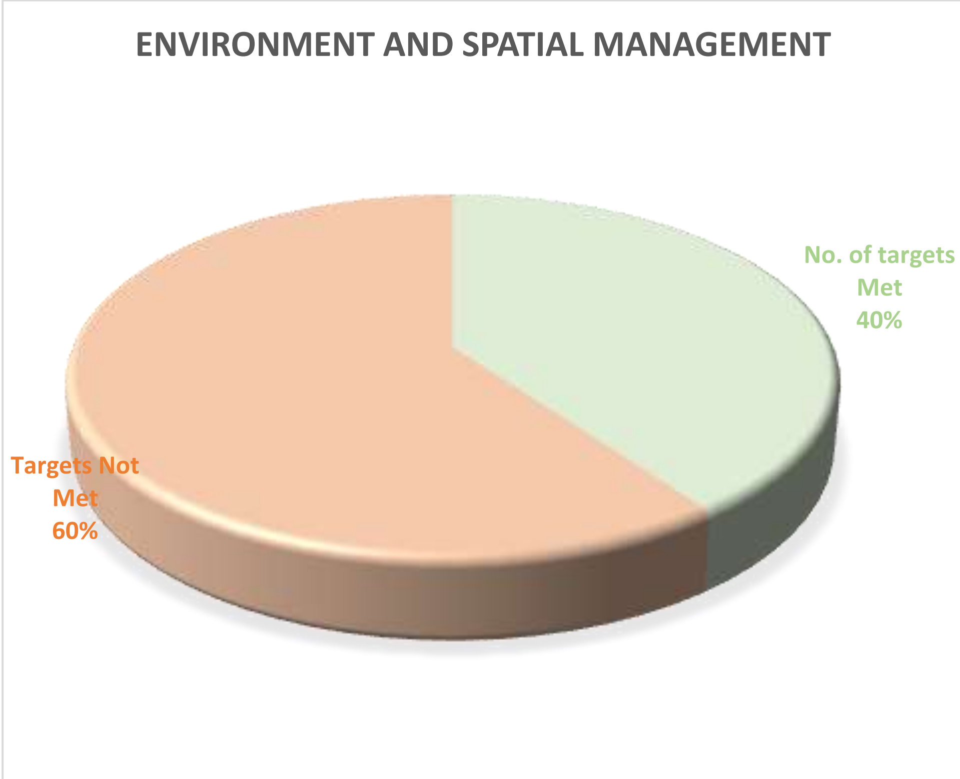

BASIC SERVICE DELIVERY
No. of targets Met 45%
Targets Not Met 55%


LOCAL ECONOMIC DEVELOPMENT
Targets Not Met, 0, 0%
No. of targets Met, 1, 100%


MUNICIPAL FINANCE MANAGEMENT AND VIABILTY
Targets Not Met 47%
No. of targets Met 53%


MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT
Targets Not Met 29%
No. of targets Met 71%


GOOD GOVERNANCE AND PUBLIC PARTICIPATION
Targets Not Met 9%
No. of targets Met 91%


ENVIRONMENT AND SPATIAL MANAGEMENT
No. of targets Met 40%
Targets Not Met 60%

MONTHLY FINANCIAL PERFORMANCE FOR THE 4^{th} QUARTER

Revenue by source

Expenditure by nature

Operating expenditure

EC142 Senqu - Table C1 Monthly Budget Statement Summary - M10 April

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	17,977	19,969	19,969	(1)	15,713	19,969	(4,256)	-21%	19,969
Service charges	73,005	82,815	82,815	6,751	74,098	82,815	(8,717)	-11%	82,815
Investment revenue	40,744	32,162	34,262	12,168	32,318	34,262	(1,944)	-6%	34,262
Transfers and subsidies - Operational	213,478	215,414	216,398	3,625	213,194	216,398	(3,204)	(0)	216,398
Other own revenue	13,294	14,343	15,024	2,461	13,714	15,024	(1,309)	-9%	15,024
Total Revenue (excluding capital transfers and contributions)	**358,498**	**364,703**	**368,467**	**25,005**	**349,037**	**368,467**	**(19,430)**	**-5%**	**368,467**
Employee costs	142,468	153,463	152,719	11,451	130,803	152,719	(21,916)	-14%	152,719
Remuneration of Councillors	14,498	15,899	15,899	1,247	15,131	15,899	(768)	-5%	15,899
Depreciation and amortisation	18,276	20,835	20,299	(3)	–	20,299	(20,299)	-100%	20,299
Interest	6,122	6,627	6,271	(106)	290	6,271	(5,980)	-95%	6,271
Inventory consumed and bulk purchases	74,997	87,455	85,674	8,035	76,695	85,674	(8,979)	-10%	85,674
Transfers and subsidies	–	146	146	136	136	146	(10)	-7%	146
Other expenditure	117,912	139,321	146,123	7,925	85,172	146,123	(60,951)	-42%	146,123
Total Expenditure	**374,274**	**423,745**	**427,131**	**28,685**	**308,228**	**427,131**	**(118,903)**	**-28%**	**427,131**
Surplus/(Deficit)	**(15,776)**	**(59,043)**	**(58,664)**	**(3,680)**	**40,809**	**(58,664)**	**99,473**	**-170%**	**(58,664)**
Transfers and subsidies - capital (monetary	56,709	52,345	55,129	9,056	49,259	55,129	###	-11%	55,129
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**-2648%**	**(3,535)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**-2648%**	**(3,535)**
Capital expenditure & funds sources									
Capital expenditure	**–**	**104,082**	**327,912**	**58,405**	**293,755**	**327,912**	**(34,158)**	**-10%**	**327,912**
Capital transfers recognised	–	52,345	55,129	7,662	48,626	55,129	(6,503)	-12%	55,129
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	**83,646**	**78,641**	**9,593**	**58,877**	**78,641**	**(19,764)**	**-25%**	**78,641**
Total sources of capital funds	**–**	**135,991**	**133,770**	**17,255**	**107,504**	**133,770**	**(26,267)**	**-20%**	**133,770**
Financial position									
Total current assets	514,077	268,545	389,823		482,032				389,823
Total non current assets	528,143	842,353	813,491		810,348				813,491
Total current liabilities	104,155	63,654	79,164		82,385				79,164
Total non current liabilities	63,060	65,452	68,684		61,241				68,684
Community wealth/Equity	**1,115,591**	**975,094**	**1,051,621**		**1,148,755**				**1,051,621**
Cash flows									
Net cash from (used) operating	294,356	1,152	6,540	26,721	447,526	74,393	(373,134)	-502%	6,540
Net cash from (used) investing	–	(135,991)	(133,770)	–	–	(133,770)	(133,770)	100%	(133,770)
Net cash from (used) financing	–	(632)	(632)	–	–	(632)	(632)	100%	(632)
Cash/cash equivalents at the month/year end	**801,083**	**223,957**	**348,017**	**26,721**	**923,406**	**415,870**	**(507,536)**	**-122%**	**348,017**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	12,777	4,190	3,165	2,949	2,870	2,768	2,635	121,508	152,862
Creditors Age Analysis									
Total Creditors	13,225	27	2,300	8,568	0	28	79	13,959	38,185

EC142 Senqu - Table C1 Monthly Budget Statement Summary - M11 May

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	17,977	19,969	19,969	(1)	15,713	19,969	(4,256)	-21%	19,969
Service charges	73,005	82,815	82,815	6,751	74,098	82,815	(8,717)	-11%	82,815
Investment revenue	40,744	32,162	34,262	12,168	32,318	34,262	(1,944)	-6%	34,262
Transfers and subsidies - Operational	213,478	215,414	216,398	3,625	213,194	216,398	(3,204)	(0)	216,398
Other own revenue	13,294	14,343	15,024	2,461	13,714	15,024	(1,309)	-9%	15,024
Total Revenue (excluding capital transfers and contributions)	**358,498**	**364,703**	**368,467**	**25,005**	**349,037**	**368,467**	**(19,430)**	**-5%**	**368,467**
Employee costs	142,468	153,463	152,719	11,451	130,803	152,719	(21,916)	-14%	152,719
Remuneration of Councillors	14,498	15,899	15,899	1,247	15,131	15,899	(768)	-5%	15,899
Depreciation and amortisation	18,276	20,835	20,299	(3)	–	20,299	(20,299)	-100%	20,299
Interest	6,122	6,627	6,271	(106)	290	6,271	(5,980)	-95%	6,271
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Other expenditure	117,912	139,321	146,123	7,925	85,172	146,123	(60,951)	-42%	146,123
Total Expenditure	**374,274**	**423,745**	**427,131**	**28,685**	**308,228**	**427,131**	**(118,903)**	**-28%**	**427,131**
Surplus/(Deficit)	**(15,776)**	**(59,043)**	**(58,664)**	**(3,680)**	**40,809**	**(58,664)**	**99,473**	**-170%**	**(58,664)**
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Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
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Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**-2648%**	**(3,535)**
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Capital expenditure	**–**	**104,082**	**327,912**	**58,405**	**293,755**	**327,912**	**(34,158)**	**-10%**	**327,912**
Capital transfers recognised	–	52,345	55,129	7,662	48,626	55,129	(6,503)	-12%	55,129
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**–**	**83,646**	**78,641**	**9,593**	**58,877**	**78,641**	**(19,764)**	**-25%**	**78,641**
Total sources of capital funds	**–**	**135,991**	**133,770**	**17,255**	**107,504**	**133,770**	**(26,267)**	**-20%**	**133,770**
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Total non current assets	528,143	842,353	813,491		810,348				813,491
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Net cash from (used) investing	–	(135,991)	(133,770)	–	–	(133,770)	(133,770)	100%	(133,770)
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Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	12,777	4,190	3,165	2,949	2,870	2,768	2,635	121,508	152,862
Creditors Age Analysis									
Total Creditors	13,225	27	2,300	8,568	0	28	79	13,959	38,185

EC142 Senqu - Table C1 Monthly Budget Statement Summary - M12 June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	17,977	19,969	19,969	(1)	15,713	19,969	(4,256)	-21%	19,969
Service charges	73,005	82,815	82,815	6,751	74,098	82,815	(8,717)	-11%	82,815
Investment revenue	40,744	32,162	34,262	12,168	32,318	34,262	(1,944)	-6%	34,262
Transfers and subsidies - Operational	213,478	215,414	216,398	3,625	213,194	216,398	(3,204)	(0)	216,398
Other own revenue	13,294	14,343	15,024	2,461	13,714	15,024	(1,309)	-9%	15,024
Total Revenue (excluding capital transfers and contributions)	**358,498**	**364,703**	**368,467**	**25,005**	**349,037**	**368,467**	**(19,430)**	**-5%**	**368,467**
Employee costs	142,468	153,463	152,719	11,451	130,803	152,719	(21,916)	-14%	152,719
Remuneration of Councillors	14,498	15,899	15,899	1,247	15,131	15,899	(768)	-5%	15,899
Depreciation and amortisation	18,276	20,835	20,299	(3)	–	20,299	(20,299)	-100%	20,299
Interest	6,122	6,627	6,271	(106)	290	6,271	(5,980)	-95%	6,271
Inventory consumed and bulk purchases	74,997	87,455	85,674	8,035	76,695	85,674	(8,979)	-10%	85,674
Transfers and subsidies	–	146	146	136	136	146	(10)	-7%	146
Other expenditure	117,912	139,321	146,123	7,925	85,172	146,123	(60,951)	-42%	146,123
Total Expenditure	**374,274**	**423,745**	**427,131**	**28,685**	**308,228**	**427,131**	**(118,903)**	**-28%**	**427,131**
Surplus/(Deficit)	**(15,776)**	**(59,043)**	**(58,664)**	**(3,680)**	**40,809**	**(58,664)**	**99,473**	**-170%**	**(58,664)**
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Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**-2648%**	**(3,535)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**-2648%**	**(3,535)**
Capital expenditure & funds sources									
Capital expenditure	**–**	**104,082**	**327,912**	**58,405**	**293,755**	**327,912**	**(34,158)**	**-10%**	**327,912**
Capital transfers recognised	–	52,345	55,129	7,662	48,626	55,129	(6,503)	-12%	55,129
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**–**	**83,646**	**78,641**	**9,593**	**58,877**	**78,641**	**(19,764)**	**-25%**	**78,641**
Total sources of capital funds	**–**	**135,991**	**133,770**	**17,255**	**107,504**	**133,770**	**(26,267)**	**-20%**	**133,770**
Financial position									
Total current assets	514,077	268,545	389,823		482,032				389,823
Total non current assets	528,143	842,353	813,491		810,348				813,491
Total current liabilities	104,155	63,654	79,164		82,385				79,164
Total non current liabilities	63,060	65,452	68,684		61,241				68,684
Community wealth/Equity	**1,115,591**	**975,094**	**1,051,621**		**1,148,755**				**1,051,621**
Cash flows									
Net cash from (used) operating	294,356	1,152	6,540	26,721	447,526	74,393	(373,134)	-502%	6,540
Net cash from (used) investing	–	(135,991)	(133,770)	–	–	(133,770)	(133,770)	100%	(133,770)
Net cash from (used) financing	–	(632)	(632)	–	–	(632)	(632)	100%	(632)
Cash/cash equivalents at the month/year end	**801,083**	**223,957**	**348,017**	**26,721**	**923,406**	**415,870**	**(507,536)**	**-122%**	**348,017**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	12,777	4,190	3,165	2,949	2,870	2,768	2,635	121,508	152,862
Creditors Age Analysis									
Total Creditors	13,225	27	2,300	8,568	0	28	79	13,959	38,185

EC142 Senqu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		63,512	72,331	72,331	6,119	63,624	72,331	(8,707)	-12%	72,331
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		9,493	10,484	10,484	632	10,474	10,484	(9)	0%	10,484
Sale of Goods and Rendering of Services		351	452	320	43	345	320	25	8%	320
Agency services		1,244	966	966	56	961	966	(4)	0%	966
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		4,440	5,228	6,728	647	6,168	6,728	(561)	-8%	6,728
Interest from Current and Non Current Assets		40,744	32,162	34,262	12,168	32,318	34,262	(1,944)	-6%	34,262
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	34	34	–	–	34	(34)	-100%	34
Rental from Fixed Assets		1,721	1,989	1,989	66	861	1,989	(1,128)	-57%	1,989
Licence and permits		1,419	2,363	1,513	110	1,312	1,513	(201)	-13%	1,513
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		1,069	498	498	504	788	498	290	58%	498
Non-Exchange Revenue								–		
Property rates		17,977	19,969	19,969	(1)	15,713	19,969	(4,256)	-21%	19,969
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		668	172	592	758	814	592	223	38%	592
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		213,478	215,414	216,398	3,625	213,194	216,398	(3,204)	-1%	216,398
Interest		2,287	2,383	2,383	277	2,463	2,383	80	3%	2,383
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		96	257	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**358,498**	**364,703**	**368,467**	**25,005**	**349,037**	**368,467**	**(19,430)**	**-5%**	**368,467**
Expenditure By Type										
Employee related costs		142,468	153,463	152,719	11,451	130,803	152,719	(21,916)	-14%	152,719
Remuneration of councillors		14,498	15,899	15,899	1,247	15,131	15,899	(768)	-5%	15,899
Bulk purchases - electricity		62,144	67,567	67,867	6,233	66,202	67,867	(1,665)	-2%	67,867
Inventory consumed		12,853	19,887	17,807	1,801	10,493	17,807	(7,314)	-41%	17,807
Debt impairment		16,137	18,913	14,113	–	–	14,113	(14,113)	-100%	14,113
Depreciation and amortisation		18,276	20,835	20,299	(3)	–	20,299	(20,299)	-100%	20,299
Interest		6,122	6,627	6,271	(106)	290	6,271	(5,980)	-95%	6,271
Contracted services		48,611	62,899	64,791	4,914	44,699	64,791	(20,091)	-31%	64,791
Transfers and subsidies		–	146	146	136	136	146	(10)	-7%	146
Irrecoverable debts written off		–	3,905	6,000	–	–	6,000	(6,000)	-100%	6,000
Operational costs		39,050	50,799	58,394	3,011	40,473	58,394	(17,921)	-31%	58,394
Losses on Disposal of Assets		373	2,805	2,824	–	–	2,824	(2,824)	-100%	2,824
Other Losses		13,741	–	–	–	–	–	–		–
Total Expenditure		**374,274**	**423,745**	**427,131**	**28,685**	**308,228**	**427,131**	**(118,903)**	**-28%**	**427,131**
Surplus/(Deficit)		**(15,776)**	**(59,043)**	**(58,664)**	**(3,680)**	**40,809**	**(58,664)**	**99,473**	**(0)**	**(58,664)**
Transfers and subsidies - capital (monetary allocations)		56,709	52,345	55,129	9,056	49,259	55,129	(5,870)	**(0)**	55,129
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**(0)**	**(3,535)**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**(0)**	**(3,535)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	93,603	(0)	**(3,535)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**(0)**	**(3,535)**

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) inclu	**415,207**	**417,048**	**423,596**	**34,061**	**398,296**	**423,596**	**423,596**

EC142 Senqu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		63,512	72,331	72,331	6,119	63,624	72,331	(8,707)	-12%	72,331
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		9,493	10,484	10,484	632	10,474	10,484	(9)	0%	10,484
Sale of Goods and Rendering of Services		351	452	320	43	345	320	25	8%	320
Agency services		1,244	966	966	56	961	966	(4)	0%	966
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		4,440	5,228	6,728	647	6,168	6,728	(561)	-8%	6,728
Interest from Current and Non Current Assets		40,744	32,162	34,262	12,168	32,318	34,262	(1,944)	-6%	34,262
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	34	34	–	–	34	(34)	-100%	34
Rental from Fixed Assets		1,721	1,989	1,989	66	861	1,989	(1,128)	-57%	1,989
Licence and permits		1,419	2,363	1,513	110	1,312	1,513	(201)	-13%	1,513
Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		1,069	498	498	504	788	498	290	58%	498
Non-Exchange Revenue								–		
Property rates		17,977	19,969	19,969	(1)	15,713	19,969	(4,256)	-21%	19,969
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		668	172	592	758	814	592	223	38%	592
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		213,478	215,414	216,398	3,625	213,194	216,398	(3,204)	-1%	216,398
Interest		2,287	2,383	2,383	277	2,463	2,383	80	3%	2,383
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		96	257	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**358,498**	**364,703**	**368,467**	**25,005**	**349,037**	**368,467**	**(19,430)**	**-5%**	**368,467**
Expenditure By Type										
Employee related costs		142,468	153,463	152,719	11,451	130,803	152,719	(21,916)	-14%	152,719
Remuneration of councillors		14,498	15,899	15,899	1,247	15,131	15,899	(768)	-5%	15,899
Bulk purchases - electricity		62,144	67,567	67,867	6,233	66,202	67,867	(1,665)	-2%	67,867
Inventory consumed		12,853	19,887	17,807	1,801	10,493	17,807	(7,314)	-41%	17,807
Debt impairment		16,137	18,913	14,113	–	–	14,113	(14,113)	-100%	14,113
Depreciation and amortisation		18,276	20,835	20,299	(3)	–	20,299	(20,299)	-100%	20,299
Interest		6,122	6,627	6,271	(106)	290	6,271	(5,980)	-95%	6,271
Contracted services		48,611	62,899	64,791	4,914	44,699	64,791	(20,091)	-31%	64,791
Transfers and subsidies		–	146	146	136	136	146	(10)	-7%	146
Irrecoverable debts written off		–	3,905	6,000	–	–	6,000	(6,000)	-100%	6,000
Operational costs		39,050	50,799	58,394	3,011	40,473	58,394	(17,921)	-31%	58,394
Losses on Disposal of Assets		373	2,805	2,824	–	–	2,824	(2,824)	-100%	2,824
Other Losses		13,741	–	–	–	–	–	–		–
Total Expenditure		**374,274**	**423,745**	**427,131**	**28,685**	**308,228**	**427,131**	**(118,903)**	**-28%**	**427,131**
Surplus/(Deficit)		**(15,776)**	**(59,043)**	**(58,664)**	**(3,680)**	**40,809**	**(58,664)**	**99,473**	**(0)**	**(58,664)**
Transfers and subsidies - capital (monetary allocations)		56,709	52,345	55,129	9,056	49,259	55,129	(5,870)	**(0)**	55,129
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**(0)**	**(3,535)**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**(0)**	**(3,535)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	93,603	(0)	**(3,535)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**(0)**	**(3,535)**

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) inclu	**415,207**	**417,048**	**423,596**	**34,061**	**398,296**	**423,596**		**423,596**

EC142 Senqu - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
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Exchange Revenue										
Service charges - Electricity		63,512	72,331	72,331	6,119	63,624	72,331	(8,707)	-12%	72,331
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		9,493	10,484	10,484	632	10,474	10,484	(9)	0%	10,484
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Agency services		1,244	966	966	56	961	966	(4)	0%	966
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		4,440	5,228	6,728	647	6,168	6,728	(561)	-8%	6,728
Interest from Current and Non Current Assets		40,744	32,162	34,262	12,168	32,318	34,262	(1,944)	-6%	34,262
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	34	34	–	–	34	(34)	-100%	34
Rental from Fixed Assets		1,721	1,989	1,989	66	861	1,989	(1,128)	-57%	1,989
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Special rating levies		–	–	–	–	–	–	–		–
Operational Revenue		1,069	498	498	504	788	498	290	58%	498
Non-Exchange Revenue								–		
Property rates		17,977	19,969	19,969	(1)	15,713	19,969	(4,256)	-21%	19,969
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		668	172	592	758	814	592	223	38%	592
Licence and permits		–	–	–	–	–	–	–		–
Transfers and subsidies - Operational		213,478	215,414	216,398	3,625	213,194	216,398	(3,204)	-1%	216,398
Interest		2,287	2,383	2,383	277	2,463	2,383	80	3%	2,383
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		96	257	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**358,498**	**364,703**	**368,467**	**25,005**	**349,037**	**368,467**	**(19,430)**	**-5%**	**368,467**
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Bulk purchases - electricity		62,144	67,567	67,867	6,233	66,202	67,867	(1,665)	-2%	67,867
Inventory consumed		12,853	19,887	17,807	1,801	10,493	17,807	(7,314)	-41%	17,807
Debt impairment		16,137	18,913	14,113	–	–	14,113	(14,113)	-100%	14,113
Depreciation and amortisation		18,276	20,835	20,299	(3)	–	20,299	(20,299)	-100%	20,299
Interest		6,122	6,627	6,271	(106)	290	6,271	(5,980)	-95%	6,271
Contracted services		48,611	62,899	64,791	4,914	44,699	64,791	(20,091)	-31%	64,791
Transfers and subsidies		–	146	146	136	136	146	(10)	-7%	146
Irrecoverable debts written off		–	3,905	6,000	–	–	6,000	(6,000)	-100%	6,000
Operational costs		39,050	50,799	58,394	3,011	40,473	58,394	(17,921)	-31%	58,394
Losses on Disposal of Assets		373	2,805	2,824	–	–	2,824	(2,824)	-100%	2,824
Other Losses		13,741	–	–	–	–	–	–		–
Total Expenditure		**374,274**	**423,745**	**427,131**	**28,685**	**308,228**	**427,131**	**(118,903)**	**-28%**	**427,131**
Surplus/(Deficit)		**(15,776)**	**(59,043)**	**(58,664)**	**(3,680)**	**40,809**	**(58,664)**	**99,473**	**(0)**	**(58,664)**
Transfers and subsidies - capital (monetary allocations)		56,709	52,345	55,129	9,056	49,259	55,129	(5,870)	**(0)**	55,129
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**(0)**	**(3,535)**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**(0)**	**(3,535)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	93,603	(0)	**(3,535)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year		**40,932**	**(6,698)**	**(3,535)**	**5,376**	**90,069**	**(3,535)**	**93,603**	**(0)**	**(3,535)**

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) inclu		**415,207**	**417,048**	**423,596**	**34,061**	**398,296**	**423,596**			**423,596**

PART 3

This section covers Service Delivery targets and performance indicators for the fourth quarter. The subsections are grouped as per the six key performance areas of local government. For further information on the performance of each of the departments within the municipality which are DTPS, Community, Technical, Corporate, Finance and the Office of the Municipal Manager. SDBIP report is attached.

INSTITUTIONAL REPORT ATTACHED AS (ANNEXURE A)

Conclusion

This document represents the Senqu Local Municipality's detailed report back to citizens and stakeholders on the municipality's performance over the fourth quarter of 2025/2026 financial year. This report therefore provides a lens through which scrutiny of the progress and performance of the municipality can be made in terms of assessing achievements in efforts to realise the objectives as set by council. As such, this report not only reflects on milestones and challenges experienced, but also on the on-going commitment to progressively deepen accountability to the citizens of the whole of Senqu Local Municipality.

SENQU MUNICIPALITY

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (JULY - JUNE) 2025-2026

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

STRATEGY	IDP PROGRAMME NUMBER	FOCUS AREA	KPI NUMBER	KEY PERFORMANCE INDICATOR	BASELINE 30 June 2024	ANNUAL TARGET	INPUT	OUTPUT	OUTCOME	QUARTERLY TARGETS Q4	Q4 ACTUAL	SNAPSHOT	REPORTED VARIANCE	MEASURES TAKEN TO IMPROVE PERFORMANCE/ REMEDIAL ACTION/ GENERAL COMMENTS	AUDIT EVIDENCE	RESPONSIBLE DIRECTORATE
To enhance revenue and ensure compliance of drivers and vehicles with traffic legislation	TRAFFIC - BSD01	TRAFFIC	BSD01-01	% of Construction of a Driving Licence Testing Centre (DLTC) in Sterkspruit by 30 June 2026	1. 90% completion of block paving 2. 100% completion of buildings roofing. 3. 90% completion of Kerbing.	100% Completion of construction of DLTC	Municipal Manager and Director Technical Services / R 17 153 432, 00	Driving Licence Testing Centre (DLTC) constructed in Sterkspruit	To enhance and improve access to the service and the level of services provided at the DLTC. To increase revenue collection for the municipality and	100% completion of the project	Target not met. Project is at 90% completion.	Target Not Met	10% works of the project still needs to be completed as per submitted snaglist. JBCC contract only allows practical completion to be attained after completion of snaglist. For completion of snaglist VO needs to be approved.	Variation order for time related costs and extension of time will be approved in FY 26 / 27. The municipality is doing its best to avoid unnecessary variation order although they are in the main due to unforseen circumstances.	1. Progress Report signed by Director: Technical Services.2. Practical Completion Certificate.	Director Technical Services
			BSD01-02	Number of people tested on Leaners License by 30 June 2026	900 people tested for leaners License	900 people tested for Learners' Licence	Community Services/ Registered Traffic Officers / E Natis / Face Values	People legally tested for Learners' Licence	Increased numbers of legally registered drivers within the municipality	225	Target Exceeded. 272 People legally tested for Learners' Licence	Target Exceeded	The DLTC staff is encouraging people to book again if they have failed their leaners licence		Enatis System generated report, 2, 4 Quarterly Report Approved by the Director for Standing Committee Consideration	Director Community Services
			BSD01-03	Number of people tested on Drivers License by 30 June 2026	2500 people tested for Drivers License.	2500 people tested for Drivers' Licences	Director Community Services/ Registered Traffic Officers / E Natis / Face Values	People legally tested for Drivers' Licence	Increased numbers of legally registered drivers within the municipality	625	Target Not Met. 488 People legally tested for Drivers' Licence with a variance of 137	Target Not Met	The decline in drivers licenses is attributed to: 1. The unpredictability of walk-in volumes makes it difficult for the station to manage capacity and resources effectively. 2. The prolonged absence of an officer, whose position remains unfilled, has reduced application processing capacity.	The filling of the vacant position must be prioritised in order to fill the gap and enable the municipality to provide services more effeciently.	Enatis System generated report, 2, 4 Quarterly Report Approved by the Director for Standing Committee Consideration	Director Community Services
			BSD01-04	Number of Road Offense Tickets issued within Senqu Municipality to road users by 30 June 2026	300 Road Offense Tickets issued	300 Road Offense Tickets issued	Director Community Services/ Ticket Books/ Traffic Patrol Officers/ Speed Equipment	Road Offense Traffic Issued	Improved adherence to traffic rules	100	12 Road Offense Traffic Issued with a variance of 88	Target Not Met	This is due to the unavailabilty of traffic vehicles as a necessary resource for traffic management.	The Traffic Officers vehicles have been prioritised by the institution in the next financial year..	4 Quarterly Consolidated reports of traffic fines Approved by the Director for Standing Committee Consideration	Director Community Services

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

										QUARTERLY TARGETS						
STRATEGY	IDP PROGRAMME NUMBER	FOCUS AREA	KPI NUMBER	KEY PERFORMANCE INDICATOR	BASELINE 30 June 2024	ANNUAL TARGET	INPUT	OUTPUT	OUTCOME	Q4	Q4 ACTUAL	SNAPSHOT	REPORTED VARIANCE	MEASURES TAKEN TO IMPROVE PERFORMANCE/ REMEDIAL ACTION/ GENERAL COMMENTS	AUDIT EVIDENCE	RESPONSIBLE DIRECTORATE
To upgrade roads, stormwater, Bridges and transport infrastructure	ROADS BRIDGES AND TRANSPORT INFRASTRUCTURE- BSD02	ACCESS ROADS	BSD02-01	% of Construction of 6kms of interlock paved streets in Khwezi Naledi (Steve Tshwete) Ward 14 by 30 June 2026.	1. 80% completion of kerbing 2. 80% completion of stormwater 3. 80% completion of paving.	100% completion of Construction of 6kms of interlock paved streets in Khwezi Naledi (Steve Tshwete) Ward 14	Municipal Manager / Director Technical Services/ R 7 635 015	100% completed construction of interlock paved Streets in Khwezi Naledi (Steve Tshwete) ward 14	Improved road network, safer transportation and easy access	Not a target	Not a target	**Not Applicable**			Monthly Progress reports signed off by Director: Technical Services. Practical completion certificate	**Director Technical Services**
			BSD02-02	% of Construction of 6kms paving in New Rest in Ward 8 by 30 June 2026	New Indicator	6 kms roadbed preparation, 5 kms selected subgrade,	Municipal Manager / Director Technical Services / R 250 000	Paved streets constructed in New Rest	Improved sustainable access to services	Review of existing designs and submisson of the reviewed designs to Director Technical Services	Target Met. Review of existing designs and submisson of the reviewed designs to Director Technical Services was done.	**Target Met**		The review of existing designs was done and submitted on the 17 17 June 2026	1.Instruction note to the service provider requesting the review of the designs. 2. Reviewed designs submited to the Director Technical	**Director Technical Services**
			BSD02-03	% of Rehabilitation of 3.5 kms Roads & Stormwater - (Stormwater pipeline – 1451m - Stormwater open channels – 3220m) in Mokhesi Village Ward 8 by 30 June 2026	1, Road works - 60% 2. Surfacing - 40% 3. Stormwater culverts - 75% 4. Stormwater Open drains - 50% 5. Stormwater Pipeline Network - 30%	100% of overall Completion of the project	Municipal Manager / R 16 613 913	100% completed Rehabilitation of 3.5 kms Roads & Stormwater- (Stormwater pipeline – 1451m - Stormwater open channels – 3220m) in Mokhesi Village Ward 8	Improved road network Improved stormwater management	100% Overall Completion of the project.	Target not met. 100% overall completion of the project was not achieved. 89% overall progress was achieved.	**Target Not Met**	1. 11% less 2. Sufacing: Contractor has poorly performed. 3. Stormwater: 600mm diameter pipe, cannot be installed due to hardrock, however Contractor has failed to resolve the matter for more than 2 Months now.	1. Penalties continue to be in effect. Contractor is notified on all the progress meetings to bring the project to completion.	1. 12 Engineer's report approved by the GM 2. Practical Completion Certificate.	**Municipal Manager**
			BSD02-04	% of Rehabilitation of 4.1 kms Roads & Stormwater (stormwater pipeline 470m, Stormwater open channels - 4416m) in Khwezi Naledi, Lady Grey Ward 14 by 30 June 2026.	1. Advertisement 2. Appointment of the Contractor	Appointment of the contractor and site establishment	Municipal Manager / R 3 303 834,00	100% completed of Rehabilitation of 4.1 kms Roads & Stormwater (stormwater pipeline 470m, Stormwater open channels - 4416m) in Khwezi Naledi, Lady Grey Ward 14 by 30 June 2026	Improved road network Improved stormwater management	Site establishment.	Target met. Site establishment.has been achieved.	**Target Met**		The Site establishmnet was done on the 15 Aprol 2026	Appointment letter of the contractor 3 Monthly progress report approved by the GM	**Municipal Manager**
			BSD02-05	% rehabilitation of 3.8 kms Roads & Stormwater (Stormwater pipeline – 958m - Stormwater open channel – 3810m) in Barkly East Ward 15 & 16 by 30 June 2027	1, Road works - 70% 2. Stormwater culverts - 50% 3. Stormwater Open drains - 10% 4. Stormwater Pipeline Network - 50%	100% overall Completion of the project	Municipal Manager / R11 582 854 . 00	100% completed Rehabilitation of 3.8 kms Roads & Stormwater (Stormwater pipeline – 958m - Stormwater open channel – 3810m) in Barkly East Ward 15 & 16 by 30 June 2026	Improved road network Improved stormwater management Improved transport flow	100% Overall Completion of the projectect	Target not met. 100% overall completion of the project was not achieved. 83% overall progress was achieved.	**Target Not Met**	1. 17% less 2. Sufacing: Contractor has poorly performed. Also Contractor has had a shortage of material. 3. Stormwater: 600mm diameter pipe has been installed complete. Outstanding are the chambers which the Contractor has started to construct.	1. Penalties continue to be in effect. Contractor is notified on all the progress meetings to bring the project to completion.	1. 12 Engineer's report approved by the GM 2. Practical Completion Certificate.	**Municipal Manager**

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

STRATEGY	IDP PROGRAMME NUMBER	FOCUS AREA	KPI NUMBER	KEY PERFORMANCE INDICATOR	BASELINE 30 June 2024	ANNUAL TARGET	INPUT	OUTPUT	OUTCOME	QUARTERLY TARGETS Q4	QUARTERLY TARGETS Q4 ACTUAL	SNAPSHOT	REPORTED VARIANCE	MEASURES TAKEN TO IMPROVE PERFORMANCE/ REMEDIAL ACTION/ GENERAL COMMENTS	AUDIT EVIDENCE	RESPONSIBLE DIRECTORATE
To upgrade roads, stormwater, Bridges and transport infrastructure	ROADS BRIDGES AND TRANSPORT INFRASTRUCTURE- BSD02	ACCESS ROADS	BSD02-06	% of Rehabilitation of 3.4 kms of Roads & Stormwater (Stormwater open drain - 6800m) Zwelitsha Ward 10 by 30 June 2026	1.Appointment of a Contractor 2. Site Establishment	85% Overall Completion of the project.	Municipal Manager / R23 326 537,.20	% completed Rehabilitation of 3.4 kms of Roads & Stormwater (Stormwater open drain - 6800m) Zwelitsha Ward 10 by 30 June 2026	Enhanced mobility and reduced flood risk for Zwelitsha Ward 10 community	85% Overall completion of the project.	Target not met. 85% overall completion of the project was not achieved. 46% overall progress was achieved.	Target Not Met	1. 39% less 2. Sufacing: Due to the unconventional methods followed by the Contractor, they have had no progress roadworks since they have had to redo work on all the roads. 3. Surfacing: Has been Delayed due to the layerworks being damaged and had to be rectified. 4.	1. Contractor has continued to deviate from the programme and continued to execute works that are not satisfactory. PMO has since taken the decision to place a full-time assistant on site to oeversee the day to day operations on the project to mitigate the quality concerns and execution of works in a sequence	1. 12 Engineer's report approved by the GM.	Municipal Manager
			BSD02-07	Repairing 5.2 kms gravel roads and 1,05 kms stormwater channels in Ward 1: Ndofela, Bikizana and Mbobo repaired	Appointment of contractor	5.2 kms gravel roads and 1,05 kms stormwater channels in Ward 1: Ndofela, Bikizana and Mbobo repaired	Municipal Manager / Director Technical Services/ R5 350 642.09	Repaired gravel roads and stormwater channels in Ward 1: Ndofela, Bikizana and Mbobo	Improved access to safe and reliable infrastructure for communities in Ward 1	Signage installation completed Practical completion.	Target Met. Signage installation completed Practical completion was achieved.	Target Met		Attained practical completion certificate 17 June 2026.	Monthly Progress report signed by Director: Technical Services. Practical completion Certificate	Director Technical Services
			BSD02-08	Repairing of 6 kms gravel roads and 1.05 kms stormwater channels in Ward 17: Sunduza, Bensonville, Jozana's Nek	Appointment of contractor	6 kms gravel roads and 1.05 kms stormwater channels in Ward 17: Sunduza, Bensonville, Jozana's Nek repaired	Municipal Manager / Director Technical Services/ R 6 142 716.19	Repaired gravel roads and stormwater channels in Ward 17 Sunduza, Bensonville, Jozana's Nek	Improved access to safe and reliable infrastructure for communities in Ward 17	Completion of 4,5 kms of sub-base Completion of signage installation Practical completion.	Target Met. Completion of 4,5 kms of sub-base Completion of signage installation Practical completion was achieved.	Target Met		Attained practical completion certificate 17 June 2026	Progress report signed by Director: Technical Services. Practical completion Certificate	Director Technical Services
			BSD02-09	Repairing of 4,5 kms gravel roads and 1.05 kms stormwater channels in Ward 9: Joveleni, Hinana and Voyizana by June 2026	Appointment of contractor	4,5 kms gravel roads and 1.05 kms stormwater channels in Ward 17: Joveleni, Hinana and Voyizana repaired.	Municipal Manager / Director Technical Services / R 4 917 186, 64	Repaired gravel roads and stormwater channels in Ward 17: Joveleni, Hinana and Voyizana	Improved sustainable access to services	2km sub base to be completed, Completion of signage installation, Project completion	Target Met. 2km sub base to be completed, Completion of signage installation, Project completion was achieved.	Target Met		Attained practical completion certificate 19 June 2026	Progress report signed by Director: Technical Services. Practical completion Certificate	Director Technical Services
			BSD02-10	Completion of Construct ion Tienbank_Access to Property (Project 180 Properties) (W10)) by 30 June 2026	New Indicator 110 Tienbank accesses to propertites completed	Construction of access to 70 properties completed	Municipal Manager / Director Technical Services / R 244 05, 12	180 access to properties	Improved access to safe and reliable infrastructure for communities in Ward 10	Project Completion. (Completion of construction of access to 70 properties)	Target not met. Project Completion. (Completion of construction of access to 70 properties) was not achieved.	Target Not Met	Project went to BSC but couldn't be approved due disagreements on the unrealistic market related prices	Market related prices to be done through panel consultants who are still to be appointed. The project will have to be done in the next financial year internally.	1. Appointment Letter of the Contractor, 2, Progress reports signed by Director, 3, Completion certifcate	Director Technical Services

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

STRATEGY	IDP PROGRAMME NUMBER	FOCUS AREA	KPI NUMBER	KEY PERFORMANCE INDICATOR	BASELINE 30 June 2024	ANNUAL TARGET	INPUT	OUTPUT	OUTCOME	QUARTERLY TARGETS		SNAPSHOT	REPORTED VARIANCE	MEASURES TAKEN TO IMPROVE PERFORMANCE/ REMEDIAL ACTION/ GENERAL COMMENTS	AUDIT EVIDENCE	RESPONSIBLE DIRECTORATE
										Q4	Q4 ACTUAL					
To upgrade roads, stormwater, Bridges and transport infrastructure	ROADS BRIDGES AND TRANSPORT INFRASTRUCTURE- BSD02	**ROADS**	BSD02-11	Maintenance of Roads in identified Wards as per the Council Approved Maintenance Schedule by 30 June 2026	16kms	Completion of 20 kms Maintenance of Roads in identified Wards as per the Council Approved Maintenance Schedule	Municipal Manager and Director Technical Services / R 14 000 000,00 OPEX	Maintained road infrastructure	Extended life of access roads within the Senqu Municipality	Completion of 5kms Maintenance of Roads in identified Wards as per the Council Approved Maintenance Schedule	Target exceeded. Completion of 12,7 Km Maintenance of Roads in identified wards was achieved..	Target Exceeded	The Newly Bought Yellow Fleet (Plant) procured had a huge positive impact on roads maintenance which led to a positive variance of 7,7 Km. Extra work as a result of requests for only roads blading were received therefor blading is a quick and fast way of maintaining roads which makes alot of Km within a short time.		Monthly Reports to the Standing Committee signed by the Technical Director	**Director Technical Services**
		STORMWATER	BSD02-12	Lining, fencing and upgrading of primary 1 800ms stormater channel through Khwezi Naledi (Ward 14) and upgrade of two motor bridges by 30 June 2026.	Preliminary Designs	Advertising for the environmental consultant, EIA processes and advertisment and appointment of the contractor	Municipal Manager / Director Technical Services / R 216 000	Upgrading of primary stormwater channels and two motorway bridges	Improved sustainable access to services	Review of existing designs and submisson of the reviewed designs to Director Technical Services	Target met. Review of existing designs and submisson of the reviewed designs to Director Technical Services was done.	Target Met			1.Instruction note to the service provider requesting the review of the designs. 2. Reviewed designs submited to the Director Technical	**Director Technical Services**
To ensure effective management and construction of indoor recreational community facilities	INDOOR RECREATIONAL COMMUNITY FACILITIES - BSD03	COMMUNITY HALLS	BSD03-01	Completion of Construction of the Herschel Community Hall by 30 June 2026	steel structure completed	Completion of Construction of the Herschel Community Hall.	Municipal Manager / Director Technical Services / R 5 862 563,00	Constructed Herschel Community Hall	Ensure asset lifespan	Completion of paving works on the drive way and parking areas and attain practical completion	Target not met, 99% of works has been completed.	Target Not Met	Approximately 1% of works still needs to be done and this is due to poor contract management	Extension of time was revised to 31 July 2026.	Completion certificate & Progress reports signed by Director	**Director Technical Services**
			BSD03-02	Renovate Barkly East Town Hall by 30 June 2024	Completion of pedestrian rump and tiling	Practical Completion of the Renovations in Barkly East Town Hall	Director Technical/ PMU Manager/ R 2 256 251.33	Facility renovated	Ensure asset lifespan	Practical Completion of the renovation of the Barkly East Town hall.	Target not met, Practical Completion of the renovation of the Barkly East Town hall was not achieved.	Target Not Met	Site establishment was done in June 2026 due to delayed appointment of a contractor.	Due to delays in appointing the contractor, the municipality has secured and rolled over funding to the 2026/2027 financial year to complete the renovations or Barkley East Town Hall. Furthermore, the newly appointed contractor has been instructed to submit an accelerated work schedule to ensure project completion within the first quarter of the new financial year."	1.Progress report signed by the Director Technical Services 2.Practical Completion certificate	**Director Technical Services**
To ensure effective management, construction, and maintenance of cemeteries	CEMETERIES AND BURIAL - BSD04	CEMETERIES AND BURIAL	BSD04-01	% completion of Fencing of 1080ms of existing cemeteries at Joveleni, Hinana and Voyizana (W9)) by 30 June 2026	Contractor appointed	100% completion of 1080ms fencing of existing cemeteries at Joveleni, Hinana and Voyizana (W9)	Municipal Manager / Director Technical Services / R 800 000,00	Fenced existing cemeteries at Joveleni, Hinana and Voyizana (W9)	Safe and Sufficient burial area for 10 years	Appointment of a contractor, construction and project practical completion	Target not met. Appointment of a contractor, construction and project practical completion was not achieved	Target Not Met	Project went to BSC but couldn't be approved due to disagreement within the BSC on the unrealistic market related prices	Market related prices to be done through panel consultants	1. Advert 2.Progress reports signed by Director and 3. Practical completion certificate	**Director Technical Services**
To ensure effective management and construction of recreational community facilities	SPORTS FACILITIES BSD05	SPORTS FACILITES	BSD05-01	% of Construction of Bluegums Sportsfield (W8) by 30 June 2026	1. 100% completion of field grassing 2. 100% completion of change rooms - Structure 3. 100% completion of combi courts (perimenter fence, line markings)	100% Completion of Construction of Bluegums Sportsfield	Municipal Manager / Director Technical Services / R 9 134 629, 00	Constructed Bluegums sportfield	Improved Sports development	Commissioning of electrical works and snag list	Target Met. Commissioning of electrical works and snag list was achieved	Target Met		Eskom connection was done on 11 May 2026.	Progress report signed by Director: Technical Services. Practical completion Certificate	**Director Technical Services**

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT																
STRATEGY	IDP PROGRAMME NUMBER	FOCUS AREA	KPI NUMBER	KEY PERFORMANCE INDICATOR	BASELINE 30 June 2024	ANNUAL TARGET	INPUT	OUTPUT	OUTCOME	QUARTERLY TARGETS		SNAPSHOT	REPORTED VARIANCE	MEASURES TAKEN TO IMPROVE PERFORMANCE/ REMEDIAL ACTION/ GENERAL COMMENTS	AUDIT EVIDENCE	RESPONSIBLE DIRECTORATE
										Q4	Q4 ACTUAL					
Average number of library visits per library quarterly	LIBRARIES – BSD06	LIBRARIES	BSD06-01	Report on the Implementation of Library Services SLA with DSRAC by 30 June 2026	4 Quarterly Reports on the Implementation of the SLA were submitted in 2024/2025	4 Quarterly Reports on the Implementation of the SLA.	Director Community Services/Manager Amenities	Compliance with the signed SLA	Improved literacy levels within the Senqu Communities	Quarterly Report on the Implementation of the SLA submitted to DSRAC	Target met - Quarterly report on the implementation of the SLA was submitted to DSRAC on the 30th June 2026	Target Met			1. Signed SLA by the Municipal Manager, 2. Quarterly reports submitted to DSRAC	Director Community Services
To construct, control, manage and maintain animals and pounds and urban areas and commonages	LICENSING AND CONTROL OF ANIMAL- BSD08	LICENSING AND CONTROL OF ANIMAL	BSD08-01	Acquisition of Grazing Land (Commonage Land)by 30 June 2026	Appointment of contractor	Grazing land acquired in Barkly East (Ward 14/15)	Municipal Manager / Director Community Services R3 000 000.00	Commonage land	Improved access to agricultural land	Grazing (commonage) Land acquired	Target Not Met. The acquisition of the Grazing (commonage) Land was not achieved.	Target Not Met	The acquisition could not be achieved due to delays in the procurement processes and as a result of poor planning.	The purchase of grazing land was advertised and was finalised by the Bid Adjudication, it is awating final appointment. Once the appointment is finalised a service level agreement with the appointed service provider will be accelerated	1. Advertisement, 2. Deed of sale 3. Agreement sale of the grazing land in Barkly East	Director Community Services
			BSD08-02	Construction of 10 kms commonage boundary fence (inhouse) in Barkly East and Lady Grey by 30 June 2026	22.3km Boundary fence constructed Appointment of contractor	10 kms of commonage boundary fence constructed (inhouse) in Barkly East and Lady Grey	Municipal Manager Director Community Services/ R278 804.00	10 kms commonage boundary fence (inhouse)constructed in Barkly East and Lady Grey	Secured commonage	Not a Target	Not a Target	Not Applicable			1. Material Supplier appointment letter 2. Project Implemention Plan 3. Quartely Progress Reports 4. close out report	Director Community Services
To effectively manage the removal, processing, reduction and recycling of waste	WASTE MANAGEMENT - RECYCLING BSD09		BSD09-01	Management, operation, and maintenance of landfill sites by June 2026	New indicator	Management and Operation of Sterkspruit and Herschel Landfill Sites	Director Community Services, Manager Waste Services/ R900 000	Appointment of service provider, Management, operation, and maintenance of landfill sites (Sterkspruit & Heschel Landfill Site)	Improved Management of landfill sites	Management, Operation and Maintenance of Sterkspruit and Herschel Landfill Sites	Target Not Met. Appointment of the Service Provider for the Management, operation, and maintenance of landfill sites (Sterkspruit & Heschel Landfill Site) was not achieved	Target Not Met	Bid processes were undertaken with reduced scope focusing solely on hiring of plant and machinery given the current budget capacity constraints. The tender was advertised and evaluated. After the evaluation, it was noted that there were no responsive tenderers.	Instead of continuing with appointing the service provide, the municipality is opting for leasing of plant and a tender process for leasing of plant for the whole muncicpality including plant to maintain the landfill sites has been started with and this project will only be resuscitated and specific plant with resources can be allocated to the two sites, i.e. Sterkspruit and Herschel . To optimize resources, professional site management will be handled	1. Signed SLA 2. Quarterly report on the operation and management of the Sterkspruit and Lady Grey landfill sites	Director Community Services
		Collection of refuse	BSD09-02	% of households receiving refuse removal by June 2026	37.4% of refuse removal on households	37.4 % of refuse removal on households	Director Community Services/Manager Waste	Number of households with access to free basic refuse removal	Fair level of services	Annual Report on the percentage households receiving refuse removal. 37,4%	Target met. The municipality rendered refuse collection to a total of 37.4% of the population and households of Senqu for the 2025-2026 financial year.	Target Met			Annual Report signed by the Director	Director Community Services
% of households earning less than 2 state pensions per month with access to free basic service	FREE BASIC SERVICES BSD10	Increase the access to indigent services	BSD10-01	Report on the percentage of household earning less than 2 state pension fund per month with access to free basic services by 30 June 2026	41% of household earning less than 2 state pension fund per month with access to free basic services	1 Annual Report on the percentage of household earning less than 2 state pension fund per month with access to free basic services	Chief Financial Officer/Manager Revenue R 300 000, 00	Number of indigent people approved for free basic	Equal delivery of service to the community of Senqu Municipality	1 Annual Report on the percentage number of household earning less than 2 state pension fund per month with access to free basic services	Target Met - During Quarter 4, the municipality maintained an indigent register of 28 068 households, with an average of 7 667 approved beneficiaries, resulting in an overall beneficiary coverage rate of approximately 27% , comprising 4 398 Eskom-supplied households, 2 619 municipal electricity	Target Met			1 Annual Report on the number of households approved by the Chief Financial Officer for Standing Committee Consideration	Chief Financial Officer

KPA 1: BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT

STRATEGY	IDP PROGRAMME NUMBER	FOCUS AREA	KPI NUMBER	KEY PERFORMANCE INDICATOR	BASELINE 30 June 2024	ANNUAL TARGET	INPUT	OUTPUT	OUTCOME	QUARTERLY TARGETS		SNAPSHOT	REPORTED VARIANCE	MEASURES TAKEN TO IMPROVE PERFORMANCE/ REMEDIAL ACTION/ GENERAL COMMENTS	AUDIT EVIDENCE	RESPONSIBLE DIRECTORATE
										Q4	Q4 ACTUAL					
To maintain the existing electrical infrastructure through replacement of outdated equipment and installation of new equipment to reduce losses and ensure compliance	ELECTRICITY AND STREET LIGHTING BSD11	ELECTRICAL LOSSES	BSD11-01	% of electricity losses reduction (Whole of Senqu Municipality) by 30 June 2026	Electricity Losses at 25% in 2024-2025	2% reduction of electricity losses in the whole of Senqu Municipality	Municipal Manager / Director Technical Services	Reduced electricity losses	Reducing financial losses envisaged due to electricity losses	2% reduction of electricity losses	Target not met. 2% reduction of electricity losses was not achieved	Target Not Met	Loses increased due to unavailability of meters. This is as a rusult of delays in the contracting for RT29.	Awaiting the approval of Service Level Agreement for the RT29 contract and the appointment of the Service Provider. This is expected to be done in Q1 of the 2026-2027 fiancial year	Electricity Losses report signed by the Director	Director Technical Services
			BSD11-02	Replacement of 35 conventional and faulty prepaid meters(Senqu Municipality) by 30 June 2026.	62 Meters Replaced	35 conventional and faulty prepaid meters replaced	Municipal Manager / Director Technical Services / R1 973 544 .00	New meters installed	Better management of electricity losses to improve revenue Collection	30 Meters installations	Target not met. 30 Meters installations were not achieved.	Target Not Met	Meters could not be purchased due to outstanding finalization of the RT29 Contract.	Awaiting the approval of Service Level Agreement for the RT29 contract and the appointment of the Service Provider. This is expected to be done in Q1 of the 2026-2027 fiancial year	Meter replacement form signed by Finance Department	Director Technical Services
		HOUSEHOLD CONNECTION	BSD11-03	Electrification of 97 Households at Mountain View Ward 10 by 30 June 2026	Contractor appointed	95 Households in Mountain View Ward 10 electrified	Municipal Manager / Director Technical Services / R 1 831 522, 00	Connection of electricity to households	Enhanced quality of life through access to electricity	97 Households electrified at Mountain View	Target not met.	Target Not Met	Bulk infrastructure for electrification of Mountain View was completed and energized during 2024/25 Financial Year. Only the prepaid meters are outstanding due to the delays in the finalization of the RT29 contract.	Awaiting the approval of Service Level Agreement for the RT29 contract and the appointment of the Service Provider. This is expected to be done in Q1 of the 2026-2027 fiancial year	Completion certificate	Director Technical Services
		INSTALLATION OF HIGH MAST AND STREET LIGHT	BSD11-04	Rerouting of LV Overhead Line with Street Lights in Lulama Hlanjwa Location in (W16) by 30 June 2026	Consultant appointed	Drafting of the Bill of quantites by the Consultant for rerouting of LV Overhead Line with Street Lights in Lulama Hlanjwa Location completed	Municipal Manager / Director Technical Services/ R 500 000, 00	Household connections and public lightning.	Service Delivery and revenue collection improved.	Not a target	Not a target	Not Applicable			Bill of quantity for construction / Technical report	Director Technical Services
To reduce downtime period of fleet used for service delivery and enhance maintenance of public infrastructure	FLEET MANAGEMENT BDS12	FLEET MANAGEMENT	BSD12-01	Procurement of Fleet for Roads, Electricity and Waste Management Plant: (1 Cherrypicker, Specialised vehicles and New Fleet) procured by 30 June 2026	New Indicator	1 Cherrypicker, Specialised vehicles and New Fleet procured	Municipal Manager / Director Technical Services/ R 3 047 557,00	Roads Maintenance Plant Procured	Improved Maintenance of Roads Infrastructure	Purchase of Skip B in Laoder Truck and Skip Bins. New vehicle for free basic services	Target not met. Purchase of Skip B in Laoder Truck and Skip Bins. New vehicle for free basic services was not achieved.	Target Not Met	Nothing Purchased due to insifficient budget. This is as a result of poor planning.	Better institutional planning for the purchasing of fleet will be done in the 2026-2027 Financial Year.	Delivery note and invoice	Director Technical Services
			BSD12-02	Design, Documentation of Construction of Fleet Bay Sterkspruit (W 10) by 30 September 2026	New Indicator	Approved Designs Reports	Municipal Manager / Director Technical Services / R 350 000	Fleet Bay constructed in Sterks	Improved management of fleet	Appointment of consultant through panel of consultants	Target met. Appointment of consultant through panel of consultants was achieved.	Target Met			Adverts Appointment letters for consultant	Director Technical Services

KPA 2: LOCAL ECONOMIC DEVELOPMENT

STRATEGY	IDP PROGRAMME NUMBER	FOCUS AREA	KPI NUMBER	KEY PERFORMANCE INDICATOR	BASELINE 30 June 2024	ANNUAL TARGET	INPUT	OUTPUT	OUTCOME	Q4					AUDIT EVIDENCE	RESPONSIBLE DIRECTORATE
To promote and attract development in the local economy through implementation of the LED strategy	LED01	EMPLOYMENT	LED01-01	Number of jobs created through the Local Economic Development (LED) nitiatives including capital projects by 30 June 2026	250 Jobs created	300 jobs created through Local Economic Development (LED) initiatives including capital projects	Municipal Manager / Director Development and Town Planning Services	Number of jobs created	Improved socio economic conditions of the poor	300 Jobs created	Target Exceeded. 525 jobs were created in 2025-2026	Target Exceeded			1. Proof of 300 jobs created 2. Annual report on the 300 Jobs created	**Director Development and Town Planning Services**

KPA 3: MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY

STRATEGY	IDP PROGRAMME NUMBER	FOCUS AREA	KPI NUMBER	KEY PERFORMANCE INDICATOR	BASELINE 30 June 2024	ANNUAL TARGET	INPUT	OUTPUT	OUTCOME	QUARTERLY TARGETS		SNAPSHOT	REPORTED VARIANCE	MEASURES TAKEN TO IMPROVE PERFORMANCE/ REMEDIAL ACTION/ GENERAL COMMENTS	AUDIT EVIDENCE	RESPONSIBLE DIRECTORATE
										Q4	Q4 ACTUAL					
To implement the procurement plan	SUPPLY CHAIN MANAGEMENT (ADMINISTRATION AND REPORTING) - MFMV01		MFMV01-01	% of the Implementation of the Institutional Procurement Plan by 30 June 2026	Procurement Plan Developed in 2024/2025	100% implementation of the institutional procurement plan	Municipal Manager / Chief Financial Officer	Plan Developed	Maximised delivery of goods and services	100% (accummulative) implementation of the Institutional Procurement Plan	Target not met - Overall submission compliance across the municipality remained low, with only 22 submissions received on time, 12 submitted late and 23 not submitted, while only the Budget and Treasury Office, Executive and Council,Of the 57 required submissions, 34 (59.6%) were	Target Not Met	Specifications not submitted for BSC consideration by some user departments	User Departments to prioritise procurement planning and ensure timely submissions. To report to SEM to ensure Directors take applicable action to prioritise submissions of specifications in a timely manner	1. Procurement Plan 2025/26 2. Quarterly Reports signed off by the Director Financial Services on the implementation of the Institutional Procurement Plan to the the Standing Committee.	**Chief Financial Officer**
		PROCUREMENT	MFMV01-02	Complete evaluation of performance of service providers per invoice by 30 June 2026	Report on Performance of Service Providers in 2024/2025 Financial Year	100% evaluation of service providers' performanance (Quantitative and qualitative)	Municipal Manager / Chief Financial Officer	The performance of Service providers evaluated	Improved Management of Contracts	100% evaluation of service providers' performanance (Quantitative and qualitative)	Targget Met. The performance valuation forms received from user departments were consolidated into one quarterly report. (Represetns 100% monitoring) Refer to Annexure A	Target Met			Register of appointed service providers. Quartely reports (Quantitative and qualitative) 3. Proof of evaluations conducted	**Chief Financial Officer**
To ensure the efficient and effective procurement of goods and services	SUPPLY CHAIN MANAGEMENT (ADMINISTRATION AND REPORTING) - MFMV01		MFMV01-03	% of Bids adjudicated within 90 days after closing of the bid advertisement by 30 June 2026	4 Quarterly Report on bids adjudicated within 90 days submitted to Senior Executive Management (SEM) during 2024/25 Financial Year	90% Bids Adjudicated within 90 days after closing date of the bid	Municipal Manager / Chief Financial Officer	90% Bids adjucated	Improved Service Delivery	90% Adjudicated within 90 days after closing date of the bid	Target not Met - During the reporting period, 13 bids (46%) were awarded within the prescribed 90-day period, while 15 bids exceeded the timeframe, resulting in an average bid adjudication period of 95 days across all awarded tenders	Target Not Met	Complex Infrastructure and complex commodities not clearly defined at specifications stage causing extended evaluation and adjudication periods	Better procurement planning and market research to be performed before drafting of specifications	4 Quarterly Reports on Proof of 90% of bids adjudicated within 90 days	**Chief Financial Officer**

KPA 3: MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY

STRATEGY	IDP PROGRAMME NUMBER	FOCUS AREA	KPI NUMBER	KEY PERFORMANCE INDICATOR	BASELINE 30 June 2024	ANNUAL TARGET	INPUT	OUTPUT	OUTCOME	QUARTERLY TARGETS		SNAPSHOT	REPORTED VARIANCE	MEASURES TAKEN TO IMPROVE PERFORMANCE/ REMEDIAL ACTION/ GENERAL COMMENTS	AUDIT EVIDENCE	RESPONSIBLE DIRECTORATE
										Q4	Q4 ACTUAL					
To ensure monitoring of Municipal Assets per Department through regular asset checks and reporting	ASSET MANAGEMENT- MFMV02	ASSET COUNT	MFMV02-01	Perform the Annual Asset Count by 30 June 2026	1 Annual Asset Count Performed in 2024/2025 Financial Year	1 Annual Asset Count Performed	Municipal Manager / Chief Financial Officer	Asset Count Report developed	Improved management of municipal assets	1 Yearly Report on the Asset Count Conducted submitted to the Chief Financial Officer	Target Met -1 Report on assets counted produced and submitted to the CFO	Target Met			Summary of the fixed asset register signed by the Chief Finanacial Officer.	**Chief Financial Officer**
			MFMV02-03	Purchase of the new Mayoral House by 30 June 2026	New	Purchase of the new Mayoral House	Municipal Manager/ Director Technical Services R 3 071 446, 00	Purchased Mayoral House	Safe and conducive habitable environment for the Mayor's House	Purchase of the new Mayoral House	Target Not Met. Purchase of the new Mayoral House was not achieved	Target Not Met	During the Adjustment Budget process, the Municipality resolved to explore the option of purchasing a house in Lady Grey for use as the Mayoral House. After further investigation, it became evident that acquiring a suitable property in Lady Grey was not feasible.	As a result, the Municipality resolved to construct a new Mayoral House on the existing municipal site where the current Mayoral House is located. This change in project scope required additional planning and approvals, which delayed the achievement of the original target.	Progress reports signed by the Director. Deed of purchase	**Director Techical Services**
		FLEET MANAGEMENT	MFMV02-04	Number of maximum days for stand down period of all Service Delivery vehicles when they are out of commission	New Indicator	21 maximum days for stand down period of all Service Delivery vehicles per incident	Municipal Manager/ Director Technical Services	Improved utiilisation of Service Delivery Vehicles.	Improved Service Delivery turnaround times	21 maximum days for stand down period of all Service Delivery vehicles per incident	Target not met. Aproximately 28 Vehicles are awaiting repairs in Q 4 therefor a downtime of 90 days	Target Not Met	This Due to the dispute between service provider and Municipality, which emanates from the non payments of outstanding claims by the municipality since October 2025 as a result the service provider has withdrawn its services pending the payment of the oustanding claims.	The dispute is being attended to and once resolved normal processes will resume. The contract of the service provider is soon coming to an end and the municipality has opted for leasing of its fleet to among other issue reduce downtime caused by aging fleet and porr maintenance.	Occurance Books . Quarterly Reports	**Director Technical Services**
Report on financial ratios	FINANCIAL MANAGEMENT - MFMV03	FINANCIAL RATIOS	MFMV03-01	Report on Financial viability as expressed by the ratios in the gazette by 30 June 2026	2024/2025 Ratios	1 Annual Report on Financial viability as expressed by the ratios in the gazette.	Municipal Manager / Chief Financial Officer	Report on Ratios	Improved management of municipal financial and other resources	Not a Target	Not a Target	Not Applicable			1 Annual Report on Financial Ratios 2024/25 submitted on FMCMM Module. 2. 1 Annual Report on Financial Ratios 2024/25 (unaudited) submitted with the S46 Report	**Chief Financial Officer**
Expansion of Municipal Rates Base		VALUATION ROLLS	MFMV03-02	% of Completion of the implementation of the Supplimentary General Valuation (2025-2026) for effective municipal revenue generation and service delivery by 30 June 2026	2023/20234 Supplementary Valuation Roll	100% of the Supplementary General Valuation roll implemented by June 30, 2026	Chief Financial Officer/Manager Revenue	Valuation Roll	Improved Municipal Revenue collection	100% Supplementary General Valuation roll implemented by June 30, 2026	Target Met -100% Supplementary GV conducted and Implemented	Target Met			Certification of the Valuation Roll signed by the Municipal Manager, Implementation Plan of the Supplimentary General Valuation Roll	**Chief Financial Officer**

KPA 3: MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY

STRATEGY	IDP PROGRAMME NUMBER	FOCUS AREA	KPI NUMBER	KEY PERFORMANCE INDICATOR	BASELINE 30 June 2024	ANNUAL TARGET	INPUT	OUTPUT	OUTCOME	QUARTERLY TARGETS Q4	QUARTERLY TARGETS Q4 ACTUAL	SNAPSHOT	REPORTED VARIANCE	MEASURES TAKEN TO IMPROVE PERFORMANCE/ REMEDIAL ACTION/ GENERAL COMMENTS	AUDIT EVIDENCE	RESPONSIBLE DIRECTORATE
To expand and protect the municipal revenue base by providing accurate bills for services rendered and collecting monies due to the municipality trough the implementation of credit control mechanisms	FINANCIAL MANAGEMENT - MFMV03	BILLING	MFMV03-03	% Correct billing of consumers by 30 June 2026	2024/2025 verified actual correct billing reported	90% Correct billing of consumers	Chief Financial Officer/Manager Revenue/ vehicle	Number of consumers correctly billed	Improved Revenue collection and management of municipal financial resources	90% Correct billing of consumers	Target Exceedesd All accounts(100%) were billed as per approved rates and the meters were billed based on actaul readings.	**Target Exceeded**	Oversight and month end billing protocols embedded in the revenue enhancement plan implemented by revenue management		4 Quarterly Reports Approved by the Chief Financial Officer (CFO)	**Chief Financial Officer**
		REVENUE COLLECTION	MFMV03-04	% of service charges revenue collected by 30 June 2026.	2024/2025 Total Revenue collected	95% of service charges revenue collected by 30 June 2026.	Municipal Manager / Chief Financial Officer	Increased revenue	Enhanced Revenue	95% of service charges revenue collected by 30 June 2026.	Target not met - During the 2025/26 financial year, Senqu Local Municipality achieved an overall revenue collection rate of 84% , reducing outstanding consumer debt from R140.5 million to R151.8 million despite billing and interest charges exceeding R91 million for the period.	**Target Not Met**	Initial lack of cherry pickers leading to decreased implementation of municipal credit control	Cutting of Electricity accounts in arrears as a monthly activity at minimum. Management will implement the revenue enhancement strategy to ensure that credit control cutting is done as well as the appointment of a debt collector to increase collection capacity of the municipality	1 Annual Report Approved by the Chief Financial Officer (CFO)	**Chief Financial Officer**
Increased financial viability	FINANCIAL MANAGEMENT - MFMV03	EXPENDITURE	MFMV03-05	% of reduction of Unauthorised, Irregular, Fruitless and Wasteful expenditure by 30 June 2026	2024/2025 Report	50% reductiion of Unauthorised, Irregular, Fruitless and Wasteful expenditure by 30 June 2026	Municipal Manager / Chief Financial Officer	Quarterly Reports on Unauthorised, Irregular, Fruitless and Wasteful expenditure.	Improved management of municipal finances	Quarterly Report on % reducttion of Unauthorised, Irregular, Fruitless and Wasteful expenditure.	Target Met - No UIFWE Instances detected in the FY UIFWE (Review processes underway to determine possible UIFWE)	**Target Met**			4 Quarterly reports on Unauthorised, Irregular, Fruitless and Wasteful (UIFW) expenditure. Assessment Report from Provincial Treasury	**Chief Financial Officer**
Good Governance		AFS	MFMV03-06	Submision of 2024-2025 Annual Financial Statements (AFS) by 31 August 2025	2023/2024 Annual Financial Statement (AFS)	2024-2025 Annual Financial Statements summitted by 31 August 2025	Municipal Manager / Chief Financial Officer	Legislatively compliant Annual Financial Statements(AFS)	Improved reporting on public funds	Not a target	Not a Target	**Not Applicable**			Proof of submission of Legislatively Compliant Annual Financial Statements(AFS) to the Auditor General and Provential Treasuries	**Chief Financial Officer**
Report on the % of operational budget actually spent with a variance of 5%	FINANCIAL MANAGEMENT - MFMV03	EXPENDITURE	MFMV03-07	% Expenditure of the 2025-2026 Operational Budget by 30 June 2026	The Operational Expenditure (OPEX) report of the 2024/2025 Budget	100 % Expenditure of the 2025-2026 Operational Budget (Accrued Quarterly)	Municipal Manager / Chief Financial Officer	Prudent financial management of	Improved management of public funds and delivery of services	100% Operational budget Expenditure (OPEX)	Target Not Achieved. (79% expenditure of the 2025/26 Operational Budget spent)	**Target Not Met**	Debt Impairment , Depreciations and Contracted services year end journals to be verified and posted as year end journals and cost containment implemented for contracted services	Timely processing of journals	4 Quarterly Reports	**Chief Financial Officer**
Report on % Capital budget actually spent with a variance of 5%			MFMV03-08	% Expenditure of the 2025-2026 Capital Budget by 30 June 2026	The Capital Expenditure (CAPEX) report of the 2024/2025 Budget	100% Expenditure of the 2025-2026 Capital Budget	Municipal Manager / Chief Financial Officer	Expenditure of the 2025-2026 Capital Budget	Improved management of public funds and delivery of services	100% Expenditure of the 2025-2026 Capital Budget spent	Target Not Achieved (83% expenditure of the 2025/26 Capital Budget spent)	**Target Not Met**	Poor contract management processes	Implement proper contract management processes	4 Quartely Expenditure Reports	**Chief Financial Officer**
Report on % of Conditional grants received actually spent			MFMV03-09	% of Expenditure of the 2025-2026 Conditional grants received by 30 June 2026	Conditional Grant expenditure report of 2024/2025 Financial year	100% of the 2025-2026 Conditional grants expended	Municipal Manager / Chief Financial Officer	Monitoring and Implementation of the 2025-2026 Conditional grants expenditure	Improved management of public funds and delivery of services	100% of Conditional Grants spent by the end of the quarter	Target Not Achieved (90.3% expenditure on 2025/26 conditional grants allocation)	**Target Not Met**	Poor contract management processes	Implement proper contract management processes	Expenditure Reports from the Financial Management System 4 Quartely Reports Approved by the Chief Financial Officer (CFO) for Executive Committee Committee Consideration	**Chief Financial Officer**

KPA 3: MUNICIPAL FINANCIAL MANAGEMENT & VIABILITY

STRATEGY	IDP PROGRAMME NUMBER	FOCUS AREA	KPI NUMBER	KEY PERFORMANCE INDICATOR	BASELINE 30 June 2024	ANNUAL TARGET	INPUT	OUTPUT	OUTCOME	QUARTERLY TARGETS Q4	QUARTERLY TARGETS Q4 ACTUAL	SNAPSHOT	REPORTED VARIANCE	MEASURES TAKEN TO IMPROVE PERFORMANCE/ REMEDIAL ACTION/ GENERAL COMMENTS	AUDIT EVIDENCE	RESPONSIBLE DIRECTORATE
Compliant, Sustainable and Responsive Budgeting & Financial Management	BUDGET COMPILATION - MFMV04	BUDGETING	MFMV04-01	Compilation of the Annual budget for 2026/2027 by 31 May 2026	2025/2026 Budget		Municipal Manager / Chief Financial Officer	MFMA Compliant budget	Improved Municipal Financial Planning	1. Draft Annual Budget submitted for Council approval,	Target Achieved - Final Budget submitted and approved by Council on the 29th of May 2026 with budget related polices	Target Met			1. Council Resolution Considering the Draft and Final budget, 2. Notices of both budgets 2. Notice of the Budget with 10 days after tabling	Chief Financial Officer
			MFMV04-02	Compilation of the 2025-2026 Adjustment budget by 28 February 2026	2024/2025 Budget	2025/2026 Adjustment budget submitted to Council for approval by 28 February 2026	Municipal Manager / Chief Financial Officer	MFMA Compliant adjusted budget	Improved Municipal Financial Planning	Not a target	Not a target	Not Applicable			1. Council Resolution approving the Adjusted budget, 2. Notice of the adjusted budget	Chief Financial Officer
Development and submission of S 71, S 52d and S 72 as per Treasury deadlines	REPORTING-MFMV05	Compliance with Treasury timeframes	MFMV05-01	Number of Sectionn 71 (1) reports developed, Submitted to the Mayor, Provincial & National Treasury within 10 working days after the end of each month.	12 section 71 reports for 2024/2025	12 Section 71 (1) developed and submitted to the Mayor, Provincial & National Treasury within 10 working days after the end of each month.	Municipal Manager / Chief Financial Officer	Compliance with Treasury Regulations and the MFMA	Improved Financial Management and Reporting	3 Section 71 Reports. Submission to the Mayor and National Treasury within 10 working days after the end of the month	Target Achieved. Section 71 reports submitted to the Mayor and NT within 10 working days.	Target Met			12 Section 71 Reports Proof of submissions to the Mayor and Provincial and National Treasuries	Chief Financial Officer
			MFMV05-02	Number of Financial Statements and Performance Reports (Section 46, Section 52(d) and Section 72 - MFMA) by 30 June 2026 submitted to Council	4 Financial and Performance Reports developed in 2024/2025	4 Financial and Performance reports (Section 52(d) and Section 72 - MFMA)	Municipal Manager / Chief Financial Officer	4 Financial and Performance reports compiled	Structured and Improved Planning, Monitoring and Evaluation	Submission of the Section 52 (d) (Quarter 3 of 2025/26)	Target Met. Submission of the Section 52 (d) (Quarter 3 of 2025/26) was achieved	Target Met		Submission of the Section 52 (d) (Quarter 3 of 2025/26) was done on the 19th April 2026	Council Resolution Approving the Reports	Municipal Manager
To ensure a continually secure, effective and efficient ICT service through implementation of ICT policies and plans and upgrading of ICT equipment	ICT - MFMV06	ICT SECURITY	MFMV 06-01	Report on 100 % implementation of the Information and Communication Technologies (ICT) strategy (28 Priorities) by 30 June 2026	Implementation of the 20 Strategic ICT Initiatives in 2024/2025	4 ICT Strategic Priorities Implemented	Chief Financial Officer/Manager ICT	4 ICT Strategic Priorities achieved	Improved ICT Systems, Infrastructure, Licensing, Security, Upgrades, Network Accessibility and Provisioning of ICT tools of trade	Development of the VPN and Cloud Based Secured Technologies	The target Met - through the successful implementation of a VPN and a secure cloud-based monitoring solution for all ICT workstations and servers, thereby enhancing system visibility, security, and remote management capabilities.	Target Met			Appointment letter(s), Screenshot(s) showing the Implementation, Proof of procured: ICT equipment, Antivirus, proof os established Super User System, proof of a developed VPN	Chief Financial Officer

KPA 4: MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT

STRATEGY	IDP PROGRAMME NUMBER	FOCUS AREA	KPI NUMBER	KEY PERFORMANCE INDICATOR	BASELINE 30 June 2024	ANNUAL TARGET	INPUT	OUTPUT	OUTCOME	QUARTERLY TARGETS		SNAPSHOT	REPORTED VARIANCE	MEASURES TAKEN TO IMPROVE PERFORMANCE/ REMEDIAL ACTION/ GENERAL COMMENTS	AUDIT EVIDENCE	RESPONSIBLE DIRECTORATE
										Q4	Q4 ACTUAL					
To ensure implementation of the annually developed WSDP	SKILLS DEVELOPMENT - MTID01	SKILLS DEVELOPMENT	MTID01-01	Total budget of a municipality's budget actually spent on implementing its workplace skills plan by June 2026	Approved Workplan Skills Plan	1 Annual Report on the Total budget of a municipality's budget actually spent on implementing its workplace skills plan	Director Corporate/Manger HR	Capacitation of employees	Improved capacity of employees to carry out their duties	1 Annual Report on the Total budget of a municipality's budget actually spent on implementing its workplace skills plan	Target Met. 1 Annual Report on the Total budget of a municipality's budget actually spent on implementing its workplace skills plan was submitted.	Target Met		The report reflects that R8,912,027.41 was spent from a budget of R11,856,776.00. This translates to 75.16% expenditure for the 2025-2026 Finanncial Year.	1 Annual Report submitted to the Training Committee for noting.	Director Corporate Services
To ensure that the EE plan is implemented	EMPLOYMENT EQUITY - MTID02	EMPLOYMENT EQUITY	MTID02-01	Number of people from employer equity target groups employed in the 3 highest levels of organogram in compliance with a municipal approved employment equity plan by 30 June 2026	Report submitted in 2024/2025	2 people from employer equity target groups employed in the 3 highest levels of organogram in compliance with a municipal approved employment equity plan	Municipal Manager / Director Corporate Services	Reports compiled	Employment equity	2 people from employer equity target groups employed in the 3 highest levels of organogram in compliance with a municipal approved employment equity plan	Target Not Met. Only 1 (one) appointment was made from employer equity target groups employed in the 3 highest levels of organogram in compliance with a municipal approved employment equity plan was achieved	Target Not Met	1 (appointment in progress, not yet finalised. To be finalised in the quarter one of 2026/2027. The municipality is struggling to get suitable candidates from the Coloured Communities who happen to be targeted group in terms of the EE Plan of the municipality. Due might be the result of lack competent and qualified prospective applicants	To attend Career expositions to provide awareness on Coloured Communities on municipal employment processes.	1 Report on number of people from employer equity target groups employed in the 3 highest levels of organogram in compliance with a municipal approved employment equity plan approved by the Director Corporate services for Standing Committee Consideration	Director Corporate Services
To ensure that the Municipality has the capacity to implement its programmes and plans	RECRUITMENT, SELECTION AND EMPLOYEE MANAGEMENT - MTID03	Organogram	MTID03-02	% of funded, evaluated, approved and finalised vacancies with evaluation outcomes filled within three months for critical positions and specialist positions below Senior Managers and 12 Months for Senior Managers of being vacant by 30 June 2026	68.4 % vacancies filled for 24/25 Financial year	100% of funded, evaluated, approved and finalised vacancies with evaluation outcomes filled within six months for position below Senior Manager and 12 Months for Senior Managers of being vacant with a viriance of 25%	Municipal Manager / Director Corporate Services	Well capacitated municipality	Low vacancy rates	100% of funded, evaluated, approved and finalised vacancies with evaluation outcomes filled within six months for position below Senior Manager and 12 Months for Senior Managers of being vacant with a viriance of 25%	Target Not Met. 100% of funded, evaluated, approved and finalised vacancies with evaluation outcomes filled within six months for position below Senior Manager and 12 Months for Senior Managers of being vacant with a viriance of 25% was not achieved.	Target Not Met	The vacancies could not be filled for various reasons such as changes in the organogram, interview process not coming up with a suitable candidate, interdicts by the union and changes caused by the review of the job description, etc	The institution to improve on its recruitment processes, planning processes in terms of eliminating all the things that might impact on the successful filling of vacancies.	1 Annual Report submitted to Standing Committee	Director Corporate Services
To ensure implementation of LLF resolutions	LOCAL LABOUR FORUM - MTID 06	LABOUR RELATIONS	MTID0601	% of Local Labour Forum resolutions disseminated and tracked on time by 30 June 2026	2024/2025 tracked resolutions	100% of Local Labour Forum resolutions disseminated within 7 days and tracked	Director Cooperate Services / Manager HR	Labour matters initiated on to time	Minimised labour related disputes and harmonisation of work place environment	100% of Local Labour Forum resolutions disseminated and tracked	Target Met. All Q4 resolutions were implemented and cleared.	Target Met			Resolutions RegisterReports submitted and signed by the Director Corporate services for Standing Committee Consideration	Director Corporate Services
To ensure INITIATION of LEGAL MATTERS		LABOUR RELATIONS	MTID0602	Litigation Management Framework approval by Council 30 June 2026	New Indicator	Approved Litigation Management Framework	Municipal Manager / Director Corporate Services	Approved Litigation Management Framework	Reduced litigation risks and improved dispute resolution	Not Target	Not Target	Not Applicable			Council Resolution on approval of the Litigation Management Framework, Litigation Management Framework	Director Corporate Services
		LEGAL SERVICES	MTID06-03	% of legal matters initiated in time by 30 June 2026	New Indicator	% of legal matters(Instructions and correspondences) initiated within 7 and tracked by June 2026	Municipal Manager / Director Corporate Services	100% Legal matters initiated or defended on time	Minimised exposure legal risks/ contingent liabilities	100 % legal matters(Instructions and correspondences) initiated and tracked within 7 days	Target Met. 100% legal matters were initiated and traccked within 7 days	Target Met			Reports submitted and signed by the Director Corporate services for standing committee consideration	Director Corporate Services

KPA 4: MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT

STRATEGY	IDP PROGRAMME NUMBER	FOCUS AREA	KPI NUMBER	KEY PERFORMANCE INDICATOR	BASELINE 30 June 2024	ANNUAL TARGET	INPUT	OUTPUT	OUTCOME	QUARTERLY TARGETS		SNAPSHOT	REPORTED VARIANCE	MEASURES TAKEN TO IMPROVE PERFORMANCE/ REMEDIAL ACTION/ GENERAL COMMENTS	AUDIT EVIDENCE	RESPONSIBLE DIRECTORATE
										Q4	Q4 ACTUAL					
To monitor and evaluate the performance of staff and management on an annual basis	PERFORMANCE MANAGEMENT AND REPORTING - MTID 06	PERFORMANCE AGREEMENTS	MTID07-01	Number of Performance Agreements of Section 54 and Section 56 Managers signed	6 Performance Agreements signed in 2024/2025 FY	6 Signed Performance Agreements	Municipal Manager / Director Corporate Services	Signed Performance Agreements	Structured and Improved Planning, Monitoring and Evaluation	Not a target	Not a target	Not Applicable			Signed Performance Agreements	Municipal Manager
To monitor and evaluate the performance of staff and management on an annual basis	PERFORMANCE MANAGEMENT AND REPORTING - MTID 07	PERFORMANCE REPORTING	MTID07-02	Compilation of the Annual Performance Report 2024/2025 (s46) by 31 August 2025	2023/2024 Annual Performance Report	2024/2025 Annual Performance Report compiled and submitted to AG by 31 August 2025	Municipal Manager	Annual Performance Report compiled	Structured and Improved Planning, Monitoring and Evaluation	Not a target	Not a target	Not Applicable			Proof of submission to the Provincial AG and relevant treasuries	Municipal Manager
			MTID07-03	Compilation of the Annual Report for 2024/2025 by 31 March 2026	2023/2024 Annual Report	2024/2025 Annual Report compiled and approved by 31 March 2026	Municipal Manager	Annual Report compiled	Structured and Improved Planning, Monitoring and Evaluation	Not a target	Not a target	Not Applicable			1. Council Resolution Approving the tabled Annual Report. 2. Notice publicising the tabled Annual Report. 3. Council Resolution approving the Final Annual Report.	Municipal Manager
		OVERSIGHT REPORT	MTID07-04	Compilation of the 2024/2025 Oversight report by 31 March 2026	2023/2024 Oversight report	2024/2025 Oversight report compiled by 31 March 2026	Manager in the Office of the Speaker	Oversight report compiled	Structured and Improved Public accountability	Not a target	Not a target	Not Applicable			1. Council Resolution Approving the Oversight Report. 2. Notice publicising the tabled Oversight Report. 3. Attendence Registers.	Municipal Manager
		PERFORMANCE MANAGEMENT	MTID07-05	Development and Tabling of the 2026-2027 Service Delivery and Budget Implementation Plan by 30 June 2026	2025/2026 SDBIP	2026/2027 SDBIP developed and approved by the Mayor within 28 days after the approval of the budget	Municipal Manager	SDBIP Compiled	Structured and Improved Planning, Monitoring and Evaluation	SDBIP Developed and Approved by the Mayor	Target Met. SDBIP has been developed and approved by the Mayor	Target Met			1. Council Resolution Approving the Draft, 2. Approved SDBIP by the Mayor	Municipal Manager
To ensure participatory integrated planning and budgeting	INTEGRATED DEVELOPMENT PLANNING - MTID 09	IDP	MTID09-01	Reviewal of the new 5 year (Intergrated Development Plan) IDP for 2026/27 by 30 June 2026	IDP 2024-2027	Reviewal of 5 year IDP	Municipal Manager / Director Development and Town Planning Services	IDP reviewed	Improved Planning of Municipal Programmes	Final IDP adoption	The final IDP was adopted in the speocial Councila meeting of the 29th May 2026	Target Met			1. Council Resolution adopting the process plan. 2. Council Resolution adopting the draft IDP, 3. Council Resolution adopting the final IDP	Director Development and Town Planning Services