



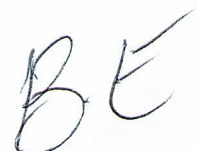
**FINAL 2025/2026
SERVICE DELIVERY
AND BUDGET
IMPLEMENTATION
PLAN (SDBIP)**

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1. Introduction and Overview

The Service Delivery and budget Implementation Plan is a mechanism that ensures proper alignment between the municipalities Integrated Development Plan and the Budget. It is central to the monitoring and evaluation of the performance of the municipality in implementing its Integrated Development Plan and Budget.

The Integrated Development Plan is the municipality's five-year principle strategic planning document. Importantly, it ensures close co-ordination and integration between programmes and activities, both internally and externally, with other spheres of government. The Integrated Development Plan therefore ultimately enhances integrated service delivery and development. The Integrated Development Plan priorities inform all planning and budgeting processes.

The Service Delivery and Budget Implementation Plan consist of one-year detailed performance plan, a three year capital works plan, as well as financial projections of income and expenditure. It outlines the Key Performance Indicators and Targets linked to the Key Performance Areas derived from the Integrated Development Plan. Quarterly targets are identified in the Service Delivery and Budget Implementation Plan, and these are monitored and reported upon accordingly.

The Service Delivery and Budget Implementation Plan comprises of two layers. The top layer is the one that must be presented by the Mayor for approval to Council. The lower layer applies to departments and forms the basis of their performance plans and agreements. This layers consists of additional indicators that support the indicators in the top layer. The lower layer is the responsibility of Directors and the Managers, who develop it in conjunction with their staff. The top layer template and quarterly targets are reflected in the Tokologo Local Municipality Scorecard.

2. Legislative Framework

The Local Government: Municipal Finance Management Act, 56 of 2003, require municipalities to develop Service Delivery and Budget Implementation Plans annually. In terms of section 53(1)(c(ii), the Service Delivery and Budget Implementation Plan is defined as a detailed plan approved by the Mayor of a municipality for **implementing that municipality's** delivery of municipal services and its annual budget. It must indicate the following:

- (a) Projections for each month of:
 - (i) Revenue to be collected by source; and
 - (ii) Operational and capital expenditure by vote
- (b) Service delivery targets and performance indicators for each quarter, and
- (c) Other matters as prescribed

The Mayor of the Tokologo Local Municipality is required to approve the Service Delivery and Budget Implementation Plan within 28 days after the approval of the Integrated Development Plan and the Budget and must be publicised within 14 days after such approval by the Mayor.

3. Service Delivery Cycle

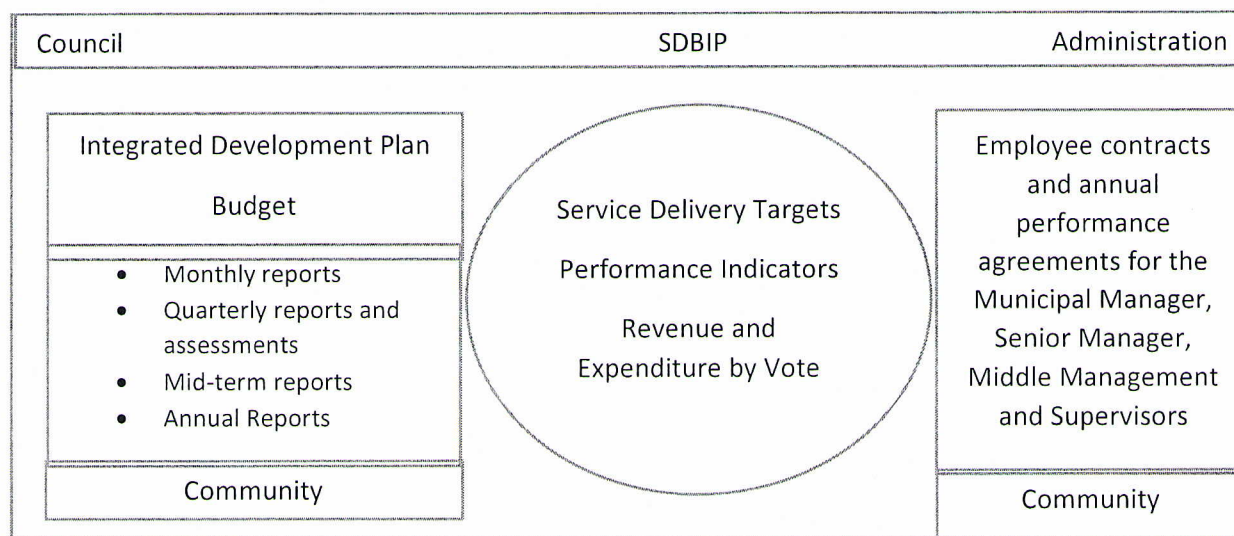


Figure 1

The Service Delivery and Budget Implementation Plan constitutes a contract between the administration, Council and the community. It ensures that everyone is moving in the same direction, as mapped in the Integrated Development Plan. It provides a focus on outcomes, outputs and inputs. It enables senior managers to monitor the performance of their subordinates; the Municipal manager to monitor the performance of the senior managers; the Mayor to monitor the performance of the Municipal Manager; the Council to monitor the performance of the administration; and the community to monitor the performance of the Council. Therefore, it is a management and implementation plan, not a policy proposal.

4. Performance Reporting

To enhance performance assessment, accountability, monitoring and evaluation, reporting requirements are outlined below:

Frequency and nature of report	Mandate	Recipients
Monthly reporting on actual revenue targets and spending against budget no later than 10 working days after the end of each month	Section 71 of the Municipal Finance Management Act, 56 of 2003	Mayor and Provincial Treasury
Quarterly progress report	Section 41(1)(e) of the Municipal Systems Act, 32 of 2000; Section 166(2)(a) of the Municipal Finance Management act, 56 of 2003; and Regulation 7 of Municipal Planning and Performance Management Regulations of 2001	Municipal Manager Mayor Audit and Performance Audit Committee Provincial Treasury National Treasury

Frequency and nature of report	Mandate	Recipients
Mid-year Budget and Performance Assessment Report due by 25 January each year	Section 72 of the Municipal Finance Management act, 56 of 2003; and Section 13(2) of Municipal Planning and Performance Regulation of 2001	Municipal Manager Mayor Council Audit and Performance Audit Committee Provincial Treasury National treasury Provincial Government
Annual Report to be tabled before Council by 31 January as a draft and approved and published by 31 March	Sections 121 and 127 of the Municipal Finance Management Act, 56 of 2003; and Section 6 of the Municipal Systems Act, 32 of 2000	Municipal Manager Council Audit and Performance Audit Committee Auditor-General of South Africa Provincial Treasury National Treasury Provincial Government Local Community

Tokologo Local Municipality Scorecard

The Tokologo Local Municipality Scorecard reflects the institutions performance targets and indicators in line with the following Key Performance Areas.

- KPA 1 : Basic Services and Infrastructure
- KPA 2 : Good Governance and Public Participation
- KPA 3 : Financial Viability and Management
- KPA 4 :Organisational Development and Transformation
- KPA 5 : Local Economic Development

These has been captured in the tables below:-

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Final Service Delivery and Budget Implementation Plan 2025/2026

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>										
Executive and council		62 492	85 682	101 503	102 722	102 742	102 742	82 742	86 548	90 529
Finance and administration		—	—	—	33 451	33 451	33 451	20 076	20 999	21 965
Internal audit		62 492	85 682	101 503	67 589	67 609	67 609	59 638	62 381	65 251
<i>Community and public safety</i>										
Community and social services		470	2 025	9 004	4 161	4 161	4 161	3 028	3 167	3 313
Sport and recreation		307	2 004	8 883	1 136	1 136	1 136	6 389	6 683	6 990
Public safety		—	—	—	1 133	1 133	1 133	3 669	3 837	4 014
Housing		164	21	121	1 892	1 892	1 892	256	268	281
Health		—	—	—	—	—	—	2 464	2 577	2 696
<i>Economic and environmental services</i>										
Planning and development		17 286	24 910	16 344	26 741	26 741	26 741	—	—	—
Road transport		24	71	107	13 739	13 739	13 739	30 356	40 434	42 294
Environmental protection		17 262	24 839	16 237	13 002	13 002	13 002	14 329	14 988	15 678
<i>Trading services</i>										
Energy sources		—	—	—	—	—	—	16 027	25 446	26 617
Water management		141 521	156 099	315 028	212 771	212 771	212 771	—	—	—
Waste water management		17 254	23 426	18 295	32 617	32 617	32 617	229 873	231 765	242 427
Waste management		77 658	74 630	229 606	83 989	83 989	83 989	44 495	37 860	39 601
Other		27 906	35 125	40 695	47 891	47 891	47 891	91 488	95 697	100 099
		18 703	22 918	26 431	48 273	48 273	48 273	46 027	48 144	50 359
		—	—	—	—	—	—	47 863	50 065	52 368
Total Revenue - Functional	2	221 769	268 716	441 878	346 395	346 415	346 415	349 360	365 430	382 240
Expenditure - Functional										
<i>Governance and administration</i>										
Executive and council		135 547	172 852	266 059	104 404	111 618	111 618	112 720	133 614	136 309
Finance and administration		21 550	28 357	44 549	24 555	26 213	26 213	15 828	20 156	20 405
Internal audit		108 223	140 369	214 199	77 706	83 248	83 248	95 822	110 105	112 547
<i>Community and public safety</i>										
Community and social services		5 774	4 126	7 311	2 143	2 157	2 157	1 070	3 354	3 357
Sport and recreation		3 454	1 440	2 470	4 433	4 484	4 484	4 192	6 280	6 289
Public safety		2 138	951	1 241	1 492	1 493	1 493	1 731	3 590	3 595
Housing		192	37	(195)	305	305	305	20	22	22
Health		1 124	452	1 423	2 636	2 686	2 686	2 441	2 668	2 672
<i>Economic and environmental services</i>										
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		6 032	12 970	49 159	22 686	19 859	19 859	26 247	34 761	35 385
		2 894	9 928	10 928	12 075	13 913	13 913	14 537	20 097	20 148
		3 138	3 042	38 230	10 611	5 946	5 946	11 711	14 664	15 237

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Vote 5 - Department Community Services	7 661	5 480	7 859	8 742	9 815	9 815	9 815	4 192	6 280	6 289
Vote 6 - Department Infrastructure Services	(9 859)	95 423	108 099	138 867	141 633	141 633	141 633	211 358	231 581	238 938
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-	-	-	-	0
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	134 885	382 702	252 457	263 539	263 539	263 539	337 643	383 743	393 833
Surplus/(Deficit) for the year	2	86 884	59 176	93 938	82 875	82 875	82 875	11 717	(18 312)	(11 593)

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Final Service Delivery and Budget Implementation Plan 2025/2026

MUNICIPAL MANAGER'S SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Inputs	Annual Target	Q1 Original Target	Q2 Original Target	Q3 Original Target	Q4 Original Target	Portfolio of Evidence
Good Governance and Public Participation	Effective Public participation		Number of Community meetings held	4 committees meetings held in 2024/2025	Internal Municipal Resources	4 feedback community meetings per year by 30 th June 2026	1 feedback community meeting	1 feedback community meeting	1 feedback community meeting	1 feedback community meeting	Notice and attendance register
			Number of Established ward committee	7 ward committees was established in 2024/2025	Internal Municipal Resources	7 ward committees established by 30 th June 2026	0	0	0	7 ward committees established	Council resolution on established ward committees
			Develop Public Participation Policy	New indicator	Internal Municipal Resources	Develop Public Participation policy by 30 th June 2026	0	0	Submit draft Public Participation Policy to Council endorsement.	Submit final draft Public Participation Policy to Council for adoption	Council resolution on the adoption of the draft Public Participation Policy
			Number of AC meetings and reports	Council has appointed committee in 2024/2025	Internal Municipal Resources	4 Quarterly meetings of Audit committee by 30 th June 2026	1 Audit Committee meeting	1 Audit Committee meeting	1 Audit Committee meeting	1 Audit Committee meeting	Notice, minutes and attendance register
			Number of reports of PMS	Quarterly PMS report submitted in 2024/2025	Internal Municipal Resources	4 Quarterly PMS report submitted to Internal Audit by 30 th June 2026	1 Quarterly PMS report submitted to Internal Audit	1 Quarterly PMS report submitted to Internal Audit	1 Quarterly PMS report submitted to Internal Audit	1 Quarterly PMS report submitted to Internal Audit	Acknowledgement of receipt
	Ensure transparency and accountability	Approved IDP process plan	Approved process plan for 2025/2026	Internal Municipal Resources	1 approved process plan by 31 st August 2025	1 approved process plan	0	0	0	Council resolution and approved process plan	
		Approved Annual report	Approved Annual report for 2024/2025	Internal Municipal Resources	1 Approved 2024/2025 Annual report by 31 January 2026	0	0	1 Approved annual report	0	Council resolution and approved annual report	
		Number of notices for council meetings	2024/2025 Council Schedule of meetings	Internal Municipal Resources	1 approved schedule of Council meetings by 30 th June 2026	0	0	0	1 approved schedule of Council meetings	Council resolution and approved schedule of Council meetings	
		Number of consultation meetings with community.	6 consultation meetings in 2024/2025	Internal Municipal Resources	12 consultation meetings by 30 th June 2026	3 Consultation meetings	3 Consultation meetings	3 Consultation meetings	3 Consultation meetings	Notice and attendance register	
		Monitoring Municipal risk register	Approved Risk Management policy in 2023/2024	Internal Municipal Resources	4 Quarterly monitoring report of risk register by 30 th June 2026	1 Quarterly monitoring report of risk register	1 Quarterly monitoring report of risk register	1 Quarterly monitoring report of risk register	1 Quarterly monitoring report of risk register	Quarterly monitoring report of risk register	
Institutional Development and	Risk Management	Strengthen planning and									

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Final Service Delivery and Budget Implementation Plan 2025/2026

Transformation	capacity in the municipality	Implementing mitigation strategy	Approved Risk Management policy in 2023/2024	Internal Municipal Resources	4 Quarterly report of Municipal Mitigation strategy by 30 th June 2026	1 Quarterly report of Municipal Mitigation strategy	1 Quarterly report of Municipal Mitigation strategy	1 Quarterly report of Municipal Mitigation strategy	1 Quarterly report of Municipal Mitigation strategy	Quarterly report of Municipal Mitigation strategy

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Final Service Delivery and Budget Implementation Plan 2025/2026

CORPORATE SERVICES DIRECTORATE'S SERVICED DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Inputs	Annual Target	Q1 Original Target	Q2 Original Target	Q3 Original Target	Q4 Original Target	Portfolio of Evidence
Institutional Development and Transformation	Human Resource Development	Effective communication with community & employees	Development of Communications Strategy	Communication strategy not submitted to council for 2024/2025	Internal Municipal Resources	Develop and approve Communications Strategy by 30 th June 2026	0	0	Submit draft Communications Strategy to Council	Submit final draft Communications Strategy to Council for approval	Council resolution on the approval of the Communications strategy
		Strengthen planning and capacity in the municipality	Review Human Resources Management Policy	Approved HR policy in place	Internal Municipal Resources	Approval of reviewed human resource management by 30 th June 2026	0	0	Submit draft reviewed Human Resource Management Policy to Council	Submit final draft reviewed Human Resource Management Policy to Council	Council resolution on the approval of the Human Resource Policy
		Creating a safe and healthy working environment for employees	Number of awareness campaign conducted on health and safety programmes	No health and safety awareness for employees. Health & safety Committee must be established	Internal Municipal Resources	4 Health and Safety quarterly reports on awareness campaigns by 30 th June 2026	1 Health and Safety quarterly reports on awareness campaigns	1 Health and Safety quarterly reports on awareness campaigns	1 Health and Safety quarterly reports on awareness campaigns	1 Health and Safety quarterly reports on awareness campaigns	Quarterly reports on health and safety awareness campaigns
	Human Resource Development	Functional skill Training Committee	Number of skill training committee meetings	Skills Training Committee established	Internal Municipal Resources	2 skills training committee meetings by 30 th June 2026	0	1 Skills training committee meeting	0	1 Skills training committee meeting	Notice, minutes and attendance register
		Ensure employees are skilled and trained with necessary skills	Reviewed and approved Workplace Skills Plan	Workplace Skills Plan was developed for 2024/2025	Internal Municipal Resources	Reviewed and approved Municipal Workplace Skills Plan by 30 th June 2026	0	0	0	Reviewed and approved Workplace Skills Plan	Minutes of Approved Workplace Skills Plan by the training Committee
		To have a functional and effective records management.	Reviewed records management policy and plan.	Records Management policy and plan are available	Internal Municipal Resources	Reviewed and approved annual record management policy and plan.by 30 th June 2026	0	0	Reviewed and approved draft Records Management policy and plan	Reviewed and approved Final draft Records Management policy and plan	Council resolution on the approval of Records Management policy and plan

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CORPORATE SERVICES DIRECTORATE'S SERVICED DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	Strategic Objective	Key Performance Indicator	Baseline Indicator	Inputs	Annual Target	Q1 Original Target	Q2 Original Target	Q3 Original Target	Q4 Original Target	Portfolio of Evidence
Institutional Development and Transformation	Labour Relation	To have functional Local Labour Forum.	Number of Local labour forum meetings	4 LLF meetings held in 2024/2025	Internal Municipal Resources	4 local labour forum meetings held by 30 th June 2026	1 LLF Meetings	1 LLF Meetings	1 LLF Meetings	1 LLF Meetings	Notices, attendance registers and minutes
	Information Technology	Regulation of the use of Information Technology and municipal website	Number of Reviewed ITC policies.	ITC Policies in place but not reviewed	Internal Municipal Resources	Reviewed and approved ITC policies (Backup policy, Corporate Governance of ICT Framework, ICT strategic planning, ICT Security policy, Physical Access to server room) by 30 th June 2026	0	0	Draft reviewed and approved ITC policies (Backup policy, Corporate Governance of ICT Framework, ICT strategic planning, ICT Security policy, Physical Access to server room)	Final draft reviewed and approved ITC policies (Backup policy, Corporate Governance of ICT Framework, ICT strategic planning, ICT Security policy, Physical Access to server room)	Council resolution on the approval ITC policies
	Administration and Support	Ensure that Council Resolutions are implemented efficiently To ensure oversight & leadership	Monitoring of council resolution register. Number of meetings of section 79 committees	Council Resolutions not monitored & implemented 1 section 79 committee meeting held in 2024/2025	Internal Municipal Resources	Quarterly reports of implementation council resolution register by 30 th June 2026 4 quarterly reports of section 79 committees meetings by 30 th June 2026	Reports of implementation of council resolution register	Reports of implementation of council resolution register	Reports of implementation of council resolution register	Reports of implementation of council resolution register	Reports of implementation of council resolution register

Final Service Delivery and Budget Implementation Plan 2025/2026

DIRECTORATE TECHNICAL SERVICES - SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	IDP Strategic Objective	Key Performance Indicator	Baseline Indicator	Inputs	Annual Target	Q1 Original Target	Q2 Original Target	Q3 Original Target	Q4 Original Target	Portfolio of Evidence
Service Delivery and Infrastructure Development	Water	To improve access to water delivery	Number of reports of boreholes to be maintained.	Boshof and Dealesville extract water from boreholes	Internal Municipal Resources	4 Quarterly reports on maintenance of boreholes by 30 th June 2026	1 quarterly report on maintenance of boreholes	1 quarterly report on maintenance of boreholes	1 quarterly report on maintenance of boreholes	1 quarterly report on maintenance of boreholes	Quarterly report on maintenance of boreholes
			Number of reports on water meters to be installed	New indicator	Internal Municipal Resources	4 Quarterly reports on water meters installed by 30 th June 2026	1 report on installation of water meters	1 report on installation of water meters	1 report on installation of water meters	1 report on installation of water meters	Quarterly report on water meters installed
			Number of water quality report submitted.	Water samples are send to the laboratory.	Internal Municipal Resources	12 monthly reports on water quality from laboratory by 30 th June 2026	3 water quality reports from Laboratory	3 water quality reports from Laboratory	3 water quality reports from Laboratory	3 water quality reports from Laboratory	Quarterly water quality reports from Laboratory
		To ensure 95% access to basic sanitation	Number of reports on household with buckets toilets provided with minimum standard of sanitation	In the municipal area they use buckets, septic tank and VIP toilets	Internal Municipal Resources	4 Quarterly report on 300 household with bucket toilets to be converted to water-borne sanitation in Boshof by 30 th June 2026	1 quarterly report on 300 household with bucket toilets converted to water-borne sanitation	1 quarterly report on 300 household with bucket toilets to be converted to water-borne sanitation	1 quarterly report on 300 household with bucket toilets to be converted to water-borne sanitation	1 quarterly report on 300 household with bucket toilets to be converted to water-borne sanitation	Quarterly report on 300 household with bucket toilets to be converted to water-borne sanitation
			Number of reports on oxidation ponds upgraded and refurbished	There are 3 oxidation ponds one per town	Internal Municipal Resources	4 Quarterly reports on refurbishing and upgrading of all 3 oxidation ponds by 30 th June 2026	1 quarterly reports on refurbishing and upgrading of all 3 oxidation ponds	1 quarterly reports on refurbishing and upgrading of all 3 oxidation ponds	1 quarterly reports on refurbishing and upgrading of all 3 oxidation ponds	1 quarterly reports on refurbishing and upgrading of all 3 oxidation ponds	Quarterly reports on refurbishing and upgrading of all 3 oxidation ponds
			Number of reports on oxidation ponds upgraded and refurbished	Bucket and VIP toilet serviced in a weekly basis in all 3 towns	Internal Municipal Resources	4 Quarterly reports on serviced bucket and VIP toilets by 30 th June 2026	1 quarterly reports on serviced bucket and VIP toilets	1 quarterly reports on serviced bucket and VIP toilets	1 quarterly reports on serviced bucket and VIP toilets	1 quarterly reports on serviced bucket and VIP toilets	Quarterly reports on serviced bucket and VIP toilets

Final Service Delivery and Budget Implementation Plan 2025/2026

DIRECTORATE TECHNICAL SERVICES - SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	IDP Strategic Objective	Key Performance Indicator	Baseline Indicator	Inputs	Annual Target	Q1 Original Target	Q2 Original Target	Q3 Original Target	Q4 Original Target	Portfolio of Evidence
Electricity		To improve access to energy.	Engage with DBSA on the development of energy master plan	Municipality and Eskom provide services.	Municipality and Eskom provide services.	a report on Energy master plan to be developed and approved by 30 th June 2026	0	0	0	1 report on Energy master plan to be developed and approved	Approved report on developed Energy master plan
			Report on Monitoring of faulty electric meter-box of service	meter-box are installed in the municipal area of service	meter-box are installed in the municipal area of service	4 quarterly monitoring reports on faulty meters by 30 th June 2026	1 quarterly monitoring reports on faulty meters	1 quarterly monitoring reports on faulty meters	1 quarterly monitoring reports on faulty meters	1 quarterly monitoring reports on faulty meters	Quarterly monitoring reports on faulty meters
Roads and Storm water		To improve access and quality of internal roads	KM of roads paved in Seretse	Main roads are paved in the municipality.	Internal Municipal Resources	Construction of 1.5 KM paved road in Seretse by 30 th June 2026	Advertise the Project for tender and appoint Contractor	Contractor to do site establishment and progress at 20%	-Progress at 60%	Progress at 90%	Completion certificate of 1.5 KM paved road
Waste refuse removal		Ensure proper maintenance of waste management and removal	Engaging with DBSA for the development IWMP	Municipal IWMP is outdated.	Internal Municipal Resources	A report on IWMP to be developed by 30 th June 2026	0	0	0	1 report on IWMP to be developed and approved	Approved report on developed IWMP
Sports Amenities and Parks		Ensure access to quality sports and recreation	Number Schedule for cleaning gravesides	Graveyards are not cleaned	Internal Municipal Resources	2 schedules developed for cleaning grave sites by 30 th June 2026	1 schedules developed for cleaning grave sites	0	1 schedules developed for cleaning grave sites	0	Approved schedules developed for cleaning grave sites
			Number of report on sports facilities maintained	Sports facilities are available	Internal Municipal Resources	4 Quarterly report on maintenance of Municipal Spots facilities by 30 th June 2026	1 quarterly report on maintenance of Municipal Spots facilities	1 quarterly report on maintenance of Municipal Spots facilities	1 quarterly report on maintenance of Municipal Spots facilities	Quarterly report on maintenance of Municipal Spots facilities	
Disaster Management		Enhance Disaster Management	review disaster management plan	Municipal has a Disaster management unit in place	Internal Municipal Resources	Reviewed and Approved of Disaster management plan by 30 th June 2026	0	0	Submit draft Disaster Management Plan to Council	Submit final draft Disaster Management Plan to Council for approval	Council resolution and approved Disaster Management Plan
		Establish institutional capacity for disaster management	A number of meetings held by disaster management unit.	New indicator	Internal Municipal Resources	4 quarterly Disaster Management meetings	1 quarterly Disaster Management meeting	1 quarterly Disaster Management meeting	1 quarterly Disaster Management meeting	1 quarterly Disaster Management meeting	Notice, minutes and attendance register

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Final Service Delivery and Budget Implementation Plan 2025/2026

BUDGET AND TREASURY OFFICE'S - SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	IDP Strategic Objective	Key Performance Indicator	Baseline Indicator	Inputs	Annual Target	Q1 Original Target	Q2 Original Target	Q3 Original Target	Q4 Original Target	Portfolio of Evidence
Municipal Financial Viability and Management	Revenue Management	Enhance revenue collection	Approved tariff policy	Draft tariff policy	Internal Municipal Resources	Approved tariff policy by 30 th June 2026	0	0	Submit draft tariff policy to Council for approval	Submit Final draft tariff policy to Council for approval	Council resolution on the approval of tariff policy
			Application for cost reflective tariff increases	Not cost reflective Tariff 2024/25	Internal Municipal Resources	Submission Application for Tariff increases (D7) by 31 st May 2026	0	0	0	Submit Application for Tariff increases	Proof of submission / Acknowledgement of receipts
			Approved credit control and debt policy	Draft policy available	Internal Municipal Resources	Approved credit control and debt policy by 30 th June 2026	0	0	Submit draft credit control and debt policy to Council for approval	Submit Final draft credit control and debt policy to Council for approval	Council resolution on the adoption of credit control and debt collection policy
			FMG Activity Plan Submitted Timeously	Reviewed draft plan	Internal Municipal Resources	Submission FMG Activity Plan to National Treasury by 30 th April 2026	0	0	0	Submit FMG Activity Plan to National Treasury by 30 th April 2026	Proof of submission / Acknowledgement of receipts
			Number of reports Conditional Grants spend in accordance with DoRA and Grant Frameworks	None adherence to Dora conditions	Internal Municipal Resources	12 Expenditure reports on Grants as per DoRA conditions by 30 th June 2026	3 Expenditure grants reports as per DoRA	3 Expenditure grants reports as per DoRA	3 Expenditure grants reports as per DoRA	Quarterly expenditure reports	
			Number of updated Conditional Grants Register	12 updates for 2024/2025	Internal Municipal Resources	12 Updates of the Conditional Grants Register by 30 th June 2026	3 Updates of the conditional grant register	3 Updates of the conditional grant register	3 Updates of the conditional grant register	Quarterly Updates of the conditional grant register	
			Number of reports on Improvement in the Collection rate of the Municipality	Communication strategy	Internal Municipal Resources	4 Quarterly reports of improved collection rates.	1 Quarterly reports of improved collection rates.	1 Quarterly reports of improved collection rates.	1 Quarterly reports of improved collection rates.	Quarterly reports of improved collection rates.	

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Final Service Delivery and Budget Implementation Plan 2025/2026

BUDGET AND TREASURY OFFICE'S - SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	IDP Strategic Objective	Key Performance Indicator	Baseline Indicator	Inputs	Annual Target	Q1 Original Target	Q2 Original Target	Q3 Original Target	Q4 Original Target	Portfolio of Evidence
Municipal Financial Viability and Management	Revenue Management	Enhance revenue collection	Number of reports on implementation of valuation roll in accordance with MPRA	property rates policy 2024/2025	Internal Municipal Resources	4 Quarterly reports of valuation roll implemented by 30 th June 2026	1 Quarterly reports of valuation roll implemented	1 Quarterly reports of valuation roll implemented	1 Quarterly reports of valuation roll implemented	1 Quarterly reports of valuation roll implemented	Quarterly reports of valuation roll implemented
			Number of bank reconciliation submitted	12 monthly Bank Reconciliations compiled for 2024/2025	Internal Municipal Resources	12 monthly bank reconciliation submitted by 30 th June 2026	3 monthly bank reconciliation submitted	3 monthly bank reconciliation submitted	3 monthly bank reconciliation submitted	Quarterly bank reconciliations submitted	
			Number of reports on Service accounts issued for service charges / services rendered by the municipality	Not all service accounts are issued.	Internal Municipal Resources	12 monthly reports of service accounts issued to consumers 30 th June 2026	3 monthly reports of service accounts issued to consumers.	3 monthly reports of service accounts issued to consumers.	3 monthly reports of service accounts issued to consumers.	Quarterly reports of service accounts issued to consumers.	
			Approved and updated indigent policy	Approved indigent policy for 2024/2025	Internal Municipal Resources	Approved and updated indigent policy by 30 th May 2026	0	0	Submit draft indigent policy to Council for approval	Submit Final draft indigent policy to Council for approval	Council resolution on the approval of indigent policy
	Reporting	Budget and Reporting	Compilation and Submission of the Annual Financial Statements	AFS submitted for 2023/2024	Internal Municipal Resources	Submission of Annual Financial Statements to Auditor General by 31 st August 2025	Submit Annual Financial Statements to Auditor General	0	0	0	Proof of submission / Acknowledgement of receipts
			Budget time lines Submitted Timeously	Budget timelines 2025/2026	Internal Municipal Resources	Budget timelines submitted to council for approval by 31 st August 2025	Submit budget timelines to Council for approval	0	0	0	Council resolution on the approval of the budget timelines
			2026-27 Annual Budget and budget related policies approved by Council	Approved annual budget for 2024/2025	Internal Municipal Resources	Approved Final Annual budget by 31 st May 2026	0	0	Submit draft annual budget to Council for approval	Submit Final draft annual budget to Council for approval	Council resolution on the approval of annual budget

Final Service Delivery and Budget Implementation Plan 2025/2026

BUDGET AND TREASURY OFFICE'S - SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	IDP Strategic Objective	Key Performance Indicator	Baseline Indicator	Inputs	Annual Target	Q1 Original Target	Q2 Original Target	Q3 Original Target	Q4 Original Target	Portfolio of Evidence
Municipal Financial Viability and Management	Reporting	Budget and Reporting	Mid-year budget and performance report compiled and submitted	Approved Mid-Year Budget and performance Assessment Report	Internal Municipal Resources	Mid-Year Budget and Performance Assessment Report submitted to council by 25th January 2026	0.	0	Submit mid-year and performance assessment report by 25 th January 2026	0	Council resolution on the approval of the Mid-Year Budget and Performance Assessment Report
			Compilation of the 2025-26 Adjustments Budget in line with the MBRR	Approved 2024/2025 adjustment budget	Internal Municipal Resources	1 Adjustment Budget prepared and approved by 28 th February 2026	0	0	Approved Adjustment budget	0	Council resolution on the approval of adjustment budget
			Number of reports as per the MFMA section 71 submitted to go-muni	12 section 71 monthly reports submitted for 2024/2025	Internal Municipal Resources	12 Section 71 reports submitted to go-muni within 10 working days after the end of each month by 30 th June 2026	3 monthly section 71 report	3 monthly section 71 report	3 monthly section 71 report	3 monthly section 71 report	Quarterly section 71 reports
			Number of Section 52 reports submitted	4 section 52(d) reports for 2024/2025	Internal Municipal Resources	4 Section 52 (d) reports submitted to Council for approval by 30 th June 2026	1 section 52(d) report submitted to Council	1 section 52(d) report submitted to Council	1 section 52(d) report submitted to Council	1 section 52(d) report submitted to Council	Council resolution on tabling of the section 52(d) report
			Number of Reports on SCM Implementation	4 SCM Implementation reports for 2024/2025	Internal Municipal Resources	4 SCM Implementation Reports submitted to Council by 30 th June 2026	1 SCM implementation report	1 SCM implementation report	1 SCM implementation report	1 SCM implementation report	Quarterly SCM implementation report
Supply Chain and Expenditure Management		To improve overall financial management	Reports for submission of Sec 75 Information to the IT department for uploading on a municipal website	Information Technology report for 2024/2025	Internal Municipal Resources	4 Quarterly report submission of documents to be Uploaded on the website as outlined by section MFMA section 75	1 section 75 report	1 section 75 report	1 section 75 report	1 section 75 report	Quarterly section 75 report
			Number of Monthly submission of VAT returns to SARS	VAT returns to SARS for 2025/2026	Internal Municipal Resources	12 VAT 201 Returns submitted to SARS by 30 th June 2026	3 VAT 201 Returns submitted to SARS	3 VAT 201 Returns submitted to SARS	3 VAT 201 Returns submitted to SARS	3 VAT 201 Returns submitted to SARS	Proof of submission / Acknowledgement of receipts

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Final Service Delivery and Budget Implementation Plan 2025/2026

BUDGET AND TREASURY OFFICE'S - SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	IDP Strategic Objective	Key Performance Indicator	Baseline Indicator	Inputs	Annual Target	Q1 Original Target	Q2 Original Target	Q3 Original Target	Q4 Original Target	Portfolio of Evidence
Municipal Financial Viability and Management	Supply Chain and Expenditure Management	To improve overall financial management	Number of monthly submission of PAYE / UIF / SDL returns(EMP201)	Submission of PAYE/UIF/SDL returns (EMP201) for 2024/2025	Internal Municipal Resources	12 monthly submission of PAYE/UIF/SDL returns(EMP201) to SARS by 30 th June 2026	3 monthly submission of PAYE/UIF/SDL returns(EMP201	3 monthly submission of PAYE/UIF/SDL returns(EMP201	3 monthly submission of PAYE/UIF/SDL returns(EMP201	3 monthly submission of PAYE/UIF/SDL returns(EMP201	Proof of submission / Acknowledgement of receipts
			Number of reports on Management response to internal audit queries	Internal Audit action plan for 2024/2025	Internal Municipal Resources	4 Quarterly report of response to queries raised by the Internal Audit Unit by 30 th June 2026	0	0	1 report of Internal Audit queries	1 report of Internal Audit queries	Quarterly report of Internal Audit queries
			Number of Audit Action plan developed	2024/2025 Internal Audit action plan	Internal Municipal Resources	1 Audit Action Plan developed by 30 th January 2026	0	0	1 Audit Action Plan developed	0	Approved Audit Action plan=[pl
			Number of developed supplier database	New Indicator	Internal Municipal Resources	1 updates of the Supplier Database by 30 th June 2026	0	0	0	1 updates of the Supplier Database by 30 June 2026	Proof of updated supplier database
			Implementation of UIFW reduction plan.	Classification Registers (UIFW) for 2024/2025	Internal Municipal Resources	4 Quarterly reports on the Expenditure Classification Registers by 30 th June 2026	1 reports on the Expenditure Classification Registers (UIFW)	1 reports on the Expenditure Classification Registers (UIFW)	1 reports on the Expenditure Classification Registers (UIFW)	1 reports on the Expenditure Classification Registers (UIFW)	Quarterly reports on the Expenditure Classification Registers
Assets Management	To improve overall financial management	Develop internal control procedures	New Indicator	Internal Municipal Resources	Develop and approve internal control procedures by 30 th June 2026	0	0	0	0	Develop internal control procedures	Approved internal control procedure
		Incorporation of Fixed Asset Register in line with GRAP 17	Assets register 2024/2025	Internal Municipal Resources	4 reports of the Fixed Assets Register by 30 th June 2026	1 reports of the Fixed Assets register	1 reports of the Fixed Assets register	1 reports of the Fixed Assets register	1 reports of the Fixed Assets register	Quarterly fixed assets register	
		Number of quarterly Movable asset verification report	2024/2025 movable asset varication report	Internal Municipal Resources	4 Quarterly reports on movable asset verification by 30 th June 2026	1 movable asset verification report	1 movable asset verification report	1 movable asset verification report	1 movable asset verification report	Quarterly reports on movable asset verification	

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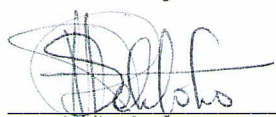
Final Service Delivery and Budget Implementation Plan 2025/2026

BUDGET AND TREASURY OFFICE'S - SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025/2026											
Key Performance Area	Focus Area	IDP Strategic Objective	Key Performance Indicator	Baseline Indicator	Inputs	Annual Target	Q1 Original Target	Q2 Original Target	Q3 Original Target	Q4 Original Target	Portfolio of Evidence
Municipal Financial Viability and Management	Assets Management	To improve overall financial management	Improved fleet management	New indicator	Internal Municipal Resources	12 Monthly Fuel usage reconciliations by 30 June 2026	3 Monthly Fuel usage reconciliations	3 Monthly Fuel usage reconciliations	3 Monthly Fuel usage reconciliations	3 Monthly Fuel usage reconciliations	Quarterly Fuel usage reconciliations
			Number Report for year-end stock count – inventory list	New indicator	Internal Municipal Resources	1 Annual Inventory Count Conducted by 30 th June 2026	0	0	0	1 Inventory Count Conducted	Report of inventory count conducted
			Record of investment and inventory	New indicator	Internal Municipal Resources	Develop and approve investment policy by 30 th June 2026	0	0	Submit draft investment policy to Council for approval	Submit Final draft investment policy to Council for approval	Council resolution on the approval of the investment policy
			Review of asset policy	Reviewed asset policy for 2025/2026	Internal Municipal Resources	Reviewed and approved asset policy by 30 th June 2026	0	0	Submit draft asset policy to Council for approval	Submit final draft asset policy to Council for approval	Council resolution on the approval of asset policy

MUNICIPAL MANAGER' S QUALITY CERTIFICATE

I, Mpho Aaron Sehloho, in my capacity as the Municipal Manager of the Tokologo Local Municipality submit the Final Service Delivery and Budget Implementation Plan (SDBIP) for the 2025/26 financial year for approval by the Mayor. This document has been prepared in terms of the stipulated requirement as documented in the Local Government: Municipal Finance Management 56 Act of 2003.

Submitted by



M.A. SEHLOHO
MUNICIPAL MANAGER
TOKOLOGO LOCAL MUNICIPALITY

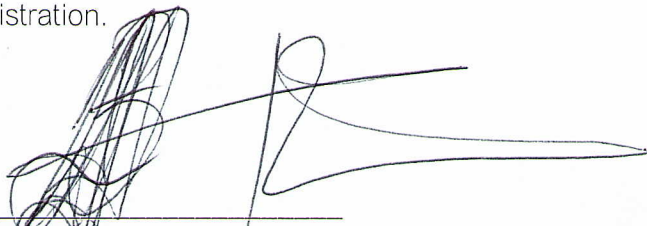
MAYOR'S APPROVAL

As the Mayor of Mohokare Local Municipality, I hereby approve this document as the Final Service Delivery and Budget Implementation Plan (SDBIP) of the Municipality for the financial year 2025/2026 in accordance with S54 (1) (c) of Local Government: Municipal Finance Management Act, No. 56 of 2003 (MFMA).

I am pleased to present the SDBIP of Tokologo LM as detailing one year plan of the institution that gives effect to the Communities of MLM the actual implementation of the Integrated Development Plan (IDP). It is an expression of the objectives of TLM in quantifiable outcomes that will be implemented, it includes service delivery targets for each quarter and facilitates oversight over financial and non-financial performance of the municipality.

In the main, the SDBIP is used to monitor and manage the implementation of the IDP. It is important for management to give enough attention to the financial and predetermined objectives of the 2025/26 IDP. Our staff is expected to implement the SDBIP diligently. I am confident that the SDBIP is credible in that it complies with the minimum requirements as stipulated in the MFMA Circular 32 of 2005. This is the core of the annual performance contract between officials and Council and facilitates the process for holding management accountable for its performance in a financial year.

I am certain that this final SDBIP provides a vital link between the Mayor, Council and the administration.



B.E. SEAKGE
EXECUTIVE MAYOR
TOKOLOGO LOCAL MUNICIPALITY

27 June 2025

