

Polokwane Municipality

Mid-Year Budget and Performance Assessment Report

1st July 2025 – 31st December 2025



The Ultimate in Innovation and Sustainable Development



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1. Purpose of the Mid-Year Report

The purpose of this report is to comply with **Section 52 (d) and Section 72** of the Municipal Finance Management Act 56 of 2003, and **Section 33** of the Municipal Budget and Reporting Regulations as promulgated in the Government Gazette No 32, 141 of April 2009, which requires the municipality to assess its performance for the first half of the financial year. The assessment must include financial and non-financial affairs and report be submitted to the municipal council and to sector departments.

2. Legislative Background

Section 72 of the Local Government Municipal Finance Management Act, Act No. 56 of 2003 (MFMA) provides that the Accounting Officer must by **25 January** of each year assess the budget and performance of the municipality during the first half of the financial year. An assessment report in accordance with Section 72(1) (b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury. The assessment report must detail how the municipality performed in terms of its revenue collection and budget implementation. Furthermore, the assessment needs to detail how the municipality performed on its service delivery targets as documented in the approved Service Delivery and Budget Implementation Plan. The Mayor needs to consider the report and submit the report to Council by 31 January in terms of Section 54 of the MFMA. The mayor's report to council must have recommendations on whether the budget adjustments will have to be tabled in council.

2.1. State of the Municipality's Finance

2.1.1. Short term viability and Long term viability

The National Treasury uses **13 indicators to assess long term viability**. In order to be viable in the long term, the Treasury requires municipality's' **to meet at least 7 indicators** with meeting the norm of **the two liquidity ratios at the same** i.e. current ratio and cash coverage ratio. *The municipality has met 8 indicators as tabulated below. The current ratio was achieved while the municipality falls short of the **cash coverage ratio**. The cash coverage ratio essentially measures the cash reserves available to meet fixed commitments in the event that the revenue projections do not materialise.*

Therefore, it is essential that all SBUs contained their costs within the allocated budget while finding innovative measures to save costs. All relevant revenue generating SBUs will have to ensure that the revenue base is increased by eliminating the challenges preventing revenue generation. These indicators will serve as a cornerstone to our budgeting principles and will be closely monitored.

*The emphasis going forward will be budgeting for a **cash surplus** (revenue generation and cost containment/efficiencies) to ensure that the cash coverage ratio is met within the norm as this is the only ratio that is preventing us from being categorized financial viable in the long term.*

| SHORT-TERM & LONG-TERM FINANCIAL SUSTAINABILITY | | | | | Status |
|---|--------------|--------------------------|--------------------|----------------|-----------|
| Category | Indicator No | Indicator | Norm | 2025/26 | |
| FUNDING COMPLIANCE | 1 | Cash equivalent position | Positive situation | R1 178 919 491 | Compliant |

| SHORT-TERM & LONG-TERM FINANCIAL SUSTAINABILITY | | | | | Status |
|---|--------------|--|------------------------|--------------|---------------|
| Category | Indicator No | Indicator | Norm | 2025/26 | |
| | 2 | Cash less applications | Funded position | R906 662 791 | Compliant |
| | 3 | Cash coverage | 1 to 3 months | 2.2 months | Compliant |
| ASSET MANAGEMENT AND SUSTAINABILITY | 4 | Repairs and Maintenance | 8% | 3% | Non-Compliant |
| | 5 | Asset renewal/rehabilitation expenditure | 40% of CAPEX | 28% | Non-Compliant |
| | 6 | Asset renewal/depreciation | 100% | 11.85 | Non-Compliant |
| | 7 | Total CAPEX as percentage of total expenditure | 10%-20% of total capex | 21% | Compliant |
| | 8 | Liquidity ratio | 1 | 1.09 | Compliant |
| | 9 | Debtors days | 30 | 148.5 | Non-Compliant |
| | 10 | Creditors days | 30 | 30 | Compliant |
| ASSET/LIABILITY RATIOS | 11 | Debt vs total operating revenue | 45% | 55.7 | Compliant |
| | 12 | Current ratio | 1.5 | 2.73 | Compliant |
| | 13 | Solvency ratio | 1'1 | .085 | Compliant |

- **Compliant** 9
- **Non-compliant** 4
- **Total indicators** 13

3. Indigent Support

The municipality has made a total budget of **R 281 700 402** as part of indigent and social package alleviation programme to the community of Polokwane Municipality who are deserving, as at the 31st December 2025 a total of R100 118 520 was spent. This is below year to date budget of R140 850 201, the results are due to the continuous vetting of customers to ensure that subsidy is given to qualifying customers. Indigents household meters are to be on prepaid mode to avoid over usage that cannot be paid over the subsidy.

The municipality is further reviewing the indigent register with the intention of ensuring only valid applicants receive indigent benefits. Those that don't qualify or no longer qualify will be subject to the Council approved tariffs for services rendered.

4. Budget Performance Analysis

4.1. Revenue

4.1.1. The Actual Performance against the forecast

The financial results for the period ending 31 December 2025 are summarised as follows:

| Description | 2024/25 | Budget Year 2025/26 | | | |
|--|----------------------|----------------------|--------------------|----------------------|--------------------------|
| | Audited Outcome | Original Budget | Monthly Actual | Year to Date Actual | % YTD vs Original Budget |
| Total Operational Revenue | 5 981 284 380 | 5 850 979 267 | 827 162 389 | 3 090 657 738 | 53% |
| Capital transfers recognised | 615 385 902 | 595 574 865 | 87 188 076 | 287 898 087 | 48% |
| Total Revenue | 6 596 670 282 | 6 446 554 132 | 914 350 465 | 3 378 555 825 | 52% |
| Total Expenditure | 6 253 474 272 | 5 724 363 741 | 599 654 653 | 2 671 490 777 | 47% |
| Surplus/ (Deficit) for the year | 343 196 010 | 722 190 391 | 314 695 812 | 707 065 049 | 98% |

Actual revenue billed which includes grants and other direct income as at 31 December 2025 amounts to **R3 378 555 825 (52%)**, of the original budget of **R6 446 554 132**. Past performance as of December 2024 (2024/25) **R 3 098 579 729 (51%)**.

Revenue by source

| Description | 2024/25 | Budget year 2025/26 | | | | | | |
|--|----------------------|----------------------|--------------------|----------------------|----------------------|--------------------|----------------|----------------------|
| | Audited Outcome | Original Budget | M06 Dec Actual | YTD Actual | YTD Budget | YTD Variance | YTD variance % | Full Year Forecast |
| Revenue | | | | | | | | |
| Exchange Revenue | | | | | | | | |
| Service charges - Electricity | 1 554 279 264 | 2 226 730 241 | 148 987 046 | 873 338 771 | 1 113 365 121 | 240 026 350 | -22% | 2 226 730 241 |
| Service charges - Water | 311 369 230 | 424 132 374 | 21 901 854 | 150 937 942 | 212 066 187 | 61 128 245 | -29% | 424 132 374 |
| Service charges - Waste Water Management | 188 545 500 | 165 527 365 | 15 580 228 | 95 295 028 | 82 763 683 | 12 531 346 | 15% | 165 527 365 |
| Service charges - Waste Management | 161 565 295 | 159 147 017 | 14 706 505 | 87 205 637 | 79 573 509 | 7 632 128 | 10% | 159 147 017 |
| Sale of Goods and Rendering of Services | 24 864 540 | 22 289 460 | (1 585 953) | 7 943 236 | 11 144 730 | 3 201 494 | -29% | 22 289 460 |
| Agency services | 23 404 142 | 35 475 278 | 1 993 590 | 12 071 492 | 17 737 639 | 5 666 147 | -32% | 35 475 278 |
| Interest | - | 400 | - | - | 200 | 200 | -100% | 400 |
| Interest earned from Receivables | 92 189 669 | 99 384 097 | 5 889 842 | 36 819 383 | 49 692 049 | 12 872 665 | -26% | 99 384 097 |
| Interest earned from Current and Non Current Assets | 69 806 262 | 52 986 220 | 7 429 222 | 42 023 183 | 26 493 110 | 15 530 073 | 59% | 52 986 220 |
| Dividends | - | - | - | - | - | - | 0% | - |
| Rent on Land | - | - | - | - | - | - | 0% | - |
| Rental from Fixed Assets | 37 413 432 | 19 125 050 | 2 726 967 | 27 440 971 | 9 562 525 | 17 878 446 | 187% | 19 125 050 |
| Licence and permits | 14 351 674 | 16 178 855 | (1 461 771) | 29 468 589 | 8 089 428 | 21 379 162 | 264% | 16 178 855 |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Operational Revenue | 19 396 602 | 25 666 937 | 1 920 003 | 13 839 576 | 12 833 469 | 1 006 107 | 8% | 25 666 937 |
| Non-Exchange Revenue | | | | | | | | |
| Property rates | 710 101 985 | 669 774 047 | 61 975 712 | 372 001 826 | 334 887 024 | 37 114 803 | 11% | 669 774 047 |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 32 431 225 | 46 800 778 | 1 334 451 | 9 599 084 | 23 400 389 | 13 801 305 | -59% | 46 800 778 |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 1 678 653 627 | 1 862 915 120 | 541 001 176 | 1 303 879 179 | 931 457 560 | 372 421 619 | 40% | 1 862 915 120 |
| Interest | 59 007 934 | 24 846 028 | 4 763 518 | 28 793 840 | 12 423 014 | 2 070 503 | -17% | 24 846 028 |
| Fuel Levy | - | - | - | - | - | - | 0% | - |
| Operational Revenue | - | - | - | 4 727 717 | - | - | 100% | - |
| Gains on disposal of Assets | (9 286 789) | - | - | - | - | - | 0% | - |
| Other Gains | 1 013 190 788 | - | - | - | - | - | 0% | - |
| Transfers and subsidies - capital (monetary allocations) | 615 385 902 | 595 574 865 | 87 188 076 | 287 898 087 | 297 787 433 | 9 889 346 | -3% | 595 574 865 |
| Transfers and subsidies - capital (in-kind) | 13 780 766 | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 6 610 451 048 | 6 446 554 132 | 914 350 465 | 3 383 283 542 | 3 223 277 066 | 136 837 430 | 4% | 6 446 554 132 |

The reasons for variances are tabled as follows:

| Revenue Source | Reasons for variances |
|--|---|
| Service charges – Electricity | The actual amount is below the YTD budgeted amount due to consumers using alternative energy sources resulting in lower revenue billing for electricity. |
| Service charges – Water | The actual amount is below the YTD budgeted amount due to faulty or dirty dials meters resulting in billing that is based on estimates for conventional meters. Furthermore, there was a shortage of meters which resulted in straight connections being performed for customers which was not billed. |
| Service charges - Waste Water Management | The actual amount is above the YTD budgeted amount of the planned projections. The increase in Service charges -Waste Water Management is due to the high amount of Sanitation billed. The increases are attributable to the work in progress as zoning on properties are being verified and adjustments made to accounts. The completeness exercise is to ensure alignment between billing and zoning. |
| Service charges - Waste management | The actual is above the YTD budgeted amount of the planned projections. The normal monthly increase is attributable to the work in progress, as zoning on properties is being verified and adjustments made to accounts. The completeness exercise is continuing to ensure alignment between billing and zoning. |
| Property Rates | The variance is above the YTD budgeted amount due to the implementation of the supplementary valuation roll which resulted in new properties being registered therefore increasing the revenue billed for property rates. |
| Rental from Fixed Assets | The actual amount is above the YTD budgeted amount attributable to the continuous engagement with relevant directorates in aligning the billing with the services provided. |
| Sale of Goods and Rendering of Services | The actual amount is below the YTD budgeted amount sale of goods and rendering of services due to less demand than anticipated. |
| Interest earned from Receivables | The actual amount is below the YTD budgeted amount due to customers settling their debts before the due date. This improvement is a result of rigorous credit control measures and the use of debt collectors to recover overdue payments where necessary. |
| Interest from Current and Non-Current Assets | The actual amount is above the YTD budgeted amount due continuous optimisation of capital interests. |
| Fines, penalties and forfeits | The actual amount is below the YTD budgeted amount due to less transgressions by the customers. |
| Transfers and subsidies - Operational | The actual amount is above the YTD budgeted amount as Municipality has already reached two out of three tranches of equitable shares the last tranche will be received in March 2026. |

4.2. Expenditure

4.2.1. Actual Performance Expenditure

Operating expenditure for the period ended December 2025 amounts of **R2 671 490 777 is (47%)** against original budget of **R 5 724 363 741**. Past performance as at December 2024 (2024/25) to **R 2 696 877 304 (52%)**.

| Description | 2024/25 | Budget year 2025/26 | | | | | | |
|---------------------------------|----------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------|----------------------|
| | Audited Outcome | Original Budget | M06 Dec Actual | YTD Actual | YTD Budget | YTD Variance | YTD variance % | Full Year Forecast |
| Expenditure | | | | | | | | |
| Employee related costs | 1 094 965 045 | 1 374 636 730 | 99 552 105 | 579 072 267 | 687 318 365 | - 108 246 098 | -16% | 1 374 636 730 |
| Remuneration of councillors | 83 711 124 | 66 478 902 | 5 238 154 | 31 620 927 | 33 239 451 | - 1 618 524 | -5% | 66 478 902 |
| Bulk purchases - electricity | 1 186 442 906 | 1 469 753 263 | 192 899 354 | 683 837 290 | 734 876 632 | - 51 039 342 | -7% | 1 469 753 263 |
| Inventory consumed | 285 576 003 | 344 496 541 | 19 065 440 | 104 051 413 | 172 248 271 | - 68 196 857 | -40% | 344 496 541 |
| Debt impairment | 87 588 587 | 280 169 063 | - | - | 140 084 532 | - 140 084 532 | -100% | 280 169 063 |
| Depreciation and amortisation | 901 325 234 | 407 814 169 | 77 654 789 | 464 333 198 | 203 907 085 | 260 426 114 | 128% | 407 814 169 |
| Interest | 52 064 136 | 40 124 330 | - | 2 953 063 | 20 062 165 | - 17 109 102 | -85% | 40 124 330 |
| Contracted services | 1 234 820 562 | 1 269 378 047 | 179 693 878 | 610 107 691 | 634 689 024 | - 24 581 332 | -4% | 1 269 378 047 |
| Transfers and subsidies | 16 480 000 | 60 480 000 | 1 261 848 | 9 196 026 | 30 240 000 | - 21 043 974 | -70% | 60 480 000 |
| Irrecoverable debts written off | | - | (7 028 737) | - | - | - | | |
| Operational costs | 273 982 270 | 411 032 696 | 31 317 821 | 186 318 901 | 205 516 348 | - 19 197 447 | -9% | 411 032 696 |
| Losses on disposal of Assets | (9 059 945) | | | | | - | | |
| Other Losses | 1 045 578 350 | - | | | - | | | |
| Total Expenditure | 6 253 474 272 | 5 724 363 741 | 599 654 653 | 2 671 490 777 | 2 862 181 871 | (190 691 094) | -7% | 5 724 363 741 |

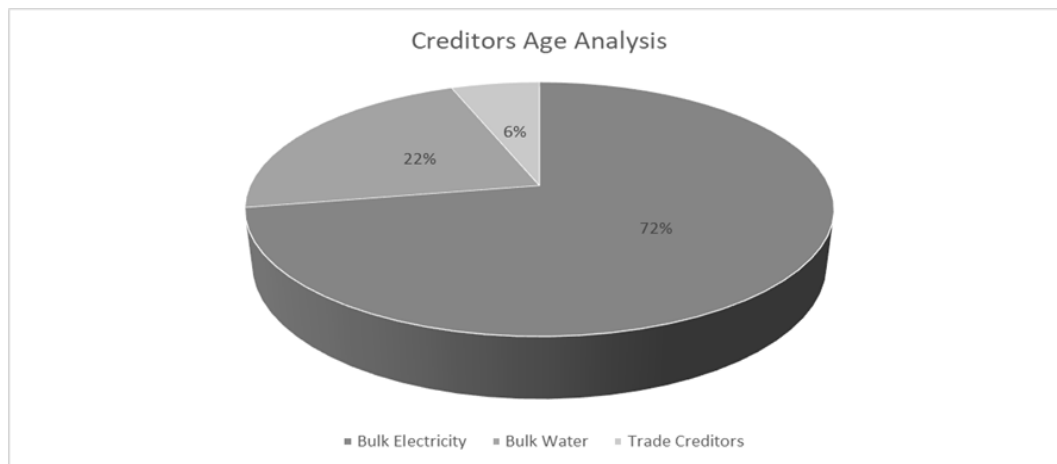
The reasons for variances are tables as follows:

| Expenditure by Type | Reasons for variance |
|-------------------------|---|
| Employee related cost | The actual amount is below the YTD budgeted amount is due to vacant positions that have been budgeted for and are not yet filled. |
| Debt Impairment | The impairment assessment will only be done at year end. |
| Depreciation | The actual amount is above the YTD budgeted amount due to insufficient depreciation budget, resulting from the institution applying the revaluation model rather than the cost model. |
| Interest | The interest payments are made biannually. The variance is therefore expected to increase as scheduled payments are executed. |
| Grants & Subsidies Paid | Performance is dependent on the municipal entity's expenditure requirements. The entity (PHA) submits grant requests as and when funds are required to support its planned expenditure. |
| Inventory Consumed | The actual amount is below the YTD budgeted amount dependent on departmental demand for inventory items. Assessment will only be done at year end |

4.3. Expenditure Management

All creditors were current and not overdue with utilities paid on time up to the mid-year.

| Description R thousands | Budget Year 2025/26 | | | | | | | | | Prior year totals for chart (same period) |
|--|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|----------------|---|
| | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | |
| Bulk Electricity | 107 806 | - | - | - | - | - | - | - | 107 806 | - |
| Bulk Water | 32 768 | - | - | - | - | - | - | - | 32 768 | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 8 662 | - | - | - | - | - | - | - | 8 662 | 10 148 |
| Auditor General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 149 237 | - | - | - | - | - | - | - | 149 237 | 10 148 |



4.4 Capital Expenditure Programme

4.4.1 Actual Capital Performance

Capital expenditure for the period ended December 2025 amounts to **R 399 403 243** including VAT (**49%**) against original budget of **R823 469 771** including VAT. Past performance as at December 2024 (2024/25) **R 360 871 954 (45%)**.

The capital budget funding breakdown as at 31 December 2025 is tabulated as follows:

* Detailed Capital programme (Appendix A)

Capital Programme Table

| MULTI YEAR CAPITAL BUDGET | Funding Source | ORIGINAL BUDGET 2025/26 | | TRANSFER OF FUNDS FROM ORIGINAL BUDGET | ORIGINAL BUDGET 2025/26 (WITH TRANSFER OF FUNDS) | | December | | | Year To Date Actuals | | | % Spent |
|---|----------------|-------------------------|---------------|--|--|---------------|---------------|------------|---------------|----------------------|------------|----------------|---------|
| Description | | VAT EXCLUSIVE | VAT INCLUSIVE | VAT EXCLUSIVE | VAT EXCLUSIVE | VAT INCLUSIVE | VAT EXCLUSIVE | VAT | VAT INCLUSIVE | VAT EXCLUSIVE | VAT | VAT INCLUSIVE | |
| CAPITAL FUNDING | | | | | | | | | | | | | |
| Intergrated Urban Development Grant | IUDG | 240 742 714 | 276 854 121 | - | 240 742 714 | 276 854 121 | 44 557 641 | 6 370 931 | 50 928 572 | 128 964 761 | 18 654 396 | 147 619 157.28 | 54% |
| Public Transport Network Grant | PTNG | 37 062 393 | 42 621 752 | - | 37 062 393 | 42 621 752 | 6 788 468 | 937 548 | 7 726 016 | 22 804 106 | 3 156 403 | 25 960 509.05 | 62% |
| Neighbourhood Development Grant | NDPG | 33 539 129 | 38 569 998 | - | 33 539 129 | 38 569 998 | 6 978 823 | 968 304 | 7 947 127 | 8 641 491 | 1 217 704 | 9 859 195.38 | 26% |
| Water Services Infrastructure Grant | WSIG | 56 521 739 | 65 000 000 | - | 56 521 739 | 65 000 000 | 5 975 610 | 850 977 | 6 826 587 | 24 821 550 | 3 510 086 | 28 331 635.57 | 44% |
| Regional Bulk Infrastructure Grant | RBIG | 135 225 217 | 155 508 999 | - | 135 225 217 | 155 508 999 | 9 897 166 | 1 468 484 | 11 365 649 | 59 790 163 | 8 725 729 | 68 515 892.69 | 44% |
| Integrated National Electrification Programme Grant | INEP | 10 221 739 | 11 755 000 | - | 10 221 739 | 11 755 000 | 1 543 926 | 212 982 | 1 756 909 | 5 374 361 | 787 548 | 6 161 908.61 | 53% |
| Infrastructure Skills Development Grant (ISDG) | ISDG | 434 783 | 500 000 | - | 434 783 | 500 000 | 78 870 | 11 831 | 90 701 | 78 870 | 11 831 | 90 700.50 | 18% |
| Municipal Disaster Recovery Grant | MDRG | 4 143 478 | 4 765 000 | - | 4 143 478 | 4 765 000 | 534 561 | 72 166 | 606 727 | 1 347 133 | 189 024 | 1 536 157.46 | 33% |
| Total DoRA Allocations | | 517 891 192 | 595 574 870 | - | 517 891 192 | 595 574 870 | 76 355 064 | 10 893 223 | 87 248 287 | 251 822 435 | 36 252 721 | 288 075 156.54 | 49% |
| | | | | | | | | | | - | - | - | |
| Capital Replacement Reserve | CRR | 198 169 479 | 227 894 901 | - | 198 169 479 | 227 894 901 | 34 012 605 | 5 054 211 | 15 338 269 | 97 552 931 | 14 333 886 | 111 886 816.95 | 49% |
| TOTAL FUNDING | | 716 060 670 | 823 469 771 | - | 716 060 670 | 823 469 771 | 110 367 670 | 15 947 434 | 102 586 557 | 349 375 367 | 50 027 876 | 399 403 243 | 49% |

| Vote Description | Funding Source | ORIGINAL BUDGET 2025/26 | | TRANSFER OF FUNDS FROM | ORIGINAL BUDGET 2025/26 (WITH TRANSFER OF FUNDS) | | December | | | Year To Date Actuals | | | % Spent |
|--|----------------|-------------------------|---------------|------------------------|--|---------------|---------------|-------------|---------------|----------------------|-------------|----------------|-------------|
| | | VAT EXCLUSIVE | VAT INCLUSIVE | VAT INCLUSIVE | VAT EXCLUSIVE | VAT INCLUSIVE | VAT EXCLUSIVE | VAT | VAT INCLUSIVE | VAT EXCLUSIVE | VAT | VAT INCLUSIVE | |
| Vote 1 - CHIEF OPERATIONS OFFICE | | 2 000 000 | 2 300 000 | - | 2 000 000 | 2 300 000 | - | - | - | - | - | - | 0% |
| Vote 2 -MUNICIPAL MANAGER'S OFFICE | | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Vote 3 - WATER AND SANITATION | | 322 342 797 | 370 694 217 | 35 916 948 | 358 259 745 | 411 998 707 | 66 100 168 | 9 737 577 | 75 837 745 | 192 301 502 | 27 890 299 | 220 191 801.49 | 54% |
| Vote 4 - ENERGY SERVICES | | 93 586 391 | 107 624 350 | - 19 052 000 | 74 534 391 | 85 714 550 | 6 198 309 | 871 809 | 7 070 118 | 17 271 522 | 2 471 645 | 19 743 167.33 | 23% |
| Vote 5 - COMMUNITY SERVICES | | 109 153 483 | 125 526 506 | - 4 500 000 | 104 653 483 | 120 351 506 | 15 431 721 | 2 143 531 | 17 575 252 | 48 978 043 | 6 926 525 | 55 904 567.50 | 47% |
| Vote 6 - PUBLIC SAFETY | | 15 000 000 | 17 250 000 | - 1 400 000 | 13 600 000 | 15 640 000 | 523 429 | 78 514 | 601 943 | 6 732 875 | 985 751 | 7 718 626.73 | 50% |
| Vote 7 - CORPORATE AND SHARED SERVICES | | 51 722 558 | 59 480 941 | - 4 443 478 | 47 279 080 | 54 370 942 | 4 934 563 | 181 454 | 5 116 017 | 17 201 675 | 2 002 579 | 19 204 254.57 | 36% |
| Vote 8 - PLANNING AND ECONOMIC DEVELOPMENT | | 6 000 000 | 6 900 000 | - 4 350 000 | 1 650 000 | 1 897 500 | - | - | - | - | - | - | 0% |
| Vote 9 - BUDGET AND TREASURY OFFICE | | 2 000 000 | 2 300 000 | - | 2 000 000 | 2 300 000 | - | - | - | 1 200 411 | 180 062 | 1 380 472.82 | 60% |
| Vote 10 - TRANSPORT SERVICES | | 37 062 393 | 42 621 752 | - | 37 062 393 | 42 621 752 | 6 788 468 | 937 548 | 7 726 016 | 22 804 106 | 3 156 403 | 25 960 509.05 | 62% |
| Vote 11 - HUMAN SETTLEMENT | | - | - | - | - | - | - | - | - | - | - | - | 0% |
| Vote 12 - ROADS AND STORMWATER | | 77 193 048 | 88 772 005 | - 2 171 470 | 75 021 578 | 86 274 815 | 10 391 012 | 1 438 271 | 11 829 282 | 42 885 232 | 6 414 612 | 49 299 843.50 | 57% |
| Total | | | 716 060 670 | 823 469 771 | - | 716 060 670 | 823 469 771 | 110 367 670 | 15 388 704 | 125 756 374 | 349 375 367 | 50 027 876 | 399 403 243 |

5. Overall Challenges

- Poor performance of service providers leading to delays.
- Delays in approvals of technical reports.
- Disruption of projects by labourers and community
- Delays on allocation of service providers by SCM

6. Staff Expenditure

The municipality is reporting the mid-year expenditure on staff benefits in terms of section 66 of the MFMA. The expenditure includes staff salaries, wages, allowances, and benefits.

| Summary of Employee and Councillor remuneration | 2024/25 | Budget Year 2025/26 | | | | |
|---|-------------------|----------------------|--------------------|--------------------|--------------------|----------------------------|
| | Audited Outcome | Original Budget | December | YTD Actual | Available Budget | % Spent vs Adjusted Budget |
| <u>Councillors (Political Office Bearers plus Other)</u> | | | | | | |
| Basic Salaries and Wages | 56 033 556 | 41 616 676 | 3 379 547 | 20 430 901 | 21 185 775 | 49% |
| Pension and UIF Contributions | 7 795 995 | 5 941 427 | 475 709 | 2 877 858 | 3 063 569 | 48% |
| Medical Aid Contributions | 427 642 | 562 195 | 42 380 | 246 175 | 316 020 | 44% |
| Motor Vehicle Allowance | 15 064 539 | 14 171 444 | 977 505 | 5 873 269 | 8 298 175 | 41% |
| Cellphone Allowance | 4 048 777 | 3 844 800 | 334 800 | 2 022 261 | 1 822 539 | 53% |
| Housing Allowances | - | - | - | - | - | 0% |
| Other benefits and allowances | 340 616 | 342 360 | 28 213 | 170 463 | 171 897 | 50% |
| SubTotal-Councillors | 83 711 124 | 66 478 902 | 5 238 154 | 31 620 927 | 34 857 975 | 48% |
| %increase | | | | | | |
| <u>Senior Managers of the Municipality</u> | | | | | | |
| Basic Salaries and Wages | 10 966 856 | 15 082 352 | 1 052 278 | 5 964 899 | 9 117 453 | 40% |
| Pension and UIF Contributions | 1 943 191 | 2 917 956 | 180 873 | 1 081 902 | 1 836 054 | 37% |
| Medical Aid Contributions | 374 615 | 784 074 | 28 429 | 169 049 | 615 025 | 22% |
| Performance Bonus | - | - | - | - | - | - |
| Motor Vehicle Allowance | 2 573 460 | 3 939 336 | 237 557 | 1 421 470 | 2 517 866 | 36% |
| Housing Allowances | 1 260 651 | 1 503 317 | 94 071 | 588 755 | 914 562 | 39% |
| Other benefits and allowances | 338 084 | 168 691 | - | - | 168 691 | 0% |
| Sub Total - Senior Managers of Municipality | 17 456 858 | 24 395 726 | 1 593 209 | 9 226 075 | 15 169 651 | 38% |
| %increase | | | | | | |
| <u>OtherMunicipalStaff</u> | | | | | | |
| Basic Salaries and Wages | 592 682 529 | 804 719 002 | 56 640 023 | 337 222 274 | 467 496 728 | 42% |
| Pension and UIF Contributions | 140 578 932 | 157 857 877 | 11 246 105 | 67 111 164 | 90 746 713 | 43% |
| Medical Aid Contributions | 52 787 941 | 58 908 435 | 4 669 238 | 27 956 046 | 776 762 956 | 3% |
| Overtime | 68 123 744 | 41 255 954 | 4 691 372 | 28 798 585 | 12 457 369 | 70% |
| Performance Bonus | - | 21 275 385 | - | - | 21 275 385 | 0% |
| Motor Vehicle Allowance | 69 005 808 | 80 631 194 | 6 024 584 | 36 129 580 | 44 501 614 | 45% |
| Cellphone Allowance | 32 583 | 151 545 | 2 060 | 15 636 | 135 909 | 10% |
| Housing Allowances | 5 717 815 | 9 619 557 | 489 912 | 2 907 745 | 6 711 812 | 30% |
| Other benefits and allowances | 70 278 367 | 100 537 676 | 8 577 235 | 38 100 584 | 62 437 092 | 38% |
| Payments in lieu of leave | 33 097 201 | 35 143 768 | 4 112 548 | 22 472 942 | 12 670 826 | 64% |
| Long service awards | 0 | 22 892 888 | 419 803 | 1 946 334 | 20 946 554 | 9% |
| Acting And Post Related Allowance | 6 047 267 | 10 390 223 | 301 038 | 2 458 800 | 7 931 423 | 24% |
| Post-retirement benefit obligations | 39 156 000 | 6 857 500 | 784 979 | 4 726 502 | 2 130 998 | 69% |
| Sub Total - Other Municipal Staff | 1 077 508 | 1 350 241 004 | 97 958 896 | 569 846 191 | 780 394 813 | 42% |
| Total Parent Municipality | 1 178 676 | 1 441 115 632 | 104 790 259 | 610 693 194 | 830 422 438 | 42% |

7. Supply Chain Management

The Municipality has awarded 32 bids; 97% of the bids were awarded on rate basis as at 31st December 2025, which are single and multi –year Projects. These awards were mainly awarded to tax complaint companies, which amounts to 100% of all awards. As at 31st December 2025, the Municipality did not enter any contract beyond three (3) years as part of Section 33 of the MFMA.

In compliance with Circular 62 and 68 of the MFMA issued by the National Treasury, the Municipality has necessary measures to appoint service providers either on unsolicited process or Section 32 of the MFMA SCM Regulations of 2005. The SCM Forward Planning in terms of Demand Management has been improved with increase in capital performance from 49% achieved in the prior mid- year. The major Projects which relate to the current year were advertised well in advance in the previous financial year. All awards were made in compliance to the SCM regulations.

8. Debtors Analysis

Council debtor's book/ledger has a total balance of R 2 134 407 867 as at 31 December 2025

| Description | Budget Year 2025/26 | | | | | | | | |
|--|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|------------------|
| R thousands | 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 By Income Source | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 26 498 | 8 377 | 7 372 | 5 817 | 4 526 | 4 889 | 4 208 | 249 183 | 310 870 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 89 874 | 16 644 | 9 878 | 7 295 | 6 725 | 5 884 | 3 495 | 127 072 | 266 866 |
| Receivables from Non-exchange Transactions - Property Rates | 55 907 | 21 012 | 15 308 | 14 102 | 12 262 | 11 461 | 10 237 | 425 656 | 565 945 |
| Receivables from Exchange Transactions - Waste Water Management | 16 753 | 7 327 | 5 254 | 4 771 | 4 318 | 4 846 | 4 532 | 108 406 | 156 207 |
| Receivables from Exchange Transactions - Waste Management | 15 319 | 7 129 | 5 164 | 4 406 | 4 128 | 4 595 | 4 210 | 137 925 | 182 876 |
| Receivables from Exchange Transactions - Property Rental Debtors | – | – | – | – | – | – | – | 103 | 103 |
| Interest on Arrear Debtor Accounts | 11 716 | 11 535 | 11 243 | 10 894 | 10 735 | 10 549 | 11 173 | 444 266 | 522 112 |
| Other | 5 096 | 4 845 | 3 571 | 3 549 | 3 187 | 2 608 | 2 522 | 104 050 | 129 428 |
| Total By Income Source | 221 163 | 76 868 | 57 791 | 50 833 | 45 881 | 44 832 | 40 378 | 1 596 661 | 2 134 408 |
| 2024/25 - totals only | 213 378 | 77 418 | 61 692 | 50 075 | 49 568 | 45 024 | 39 298 | 1 505 422 | 2 041 874 |
| Debtors Age Analysis By Customer Group | | | | | | | | | |
| Organs of State | 25 940 | 9 417 | 8 563 | 7 562 | 7 127 | 6 775 | 6 625 | 268 895 | 340 904 |
| Commercial | 95 302 | 19 852 | 13 896 | 10 310 | 9 365 | 7 668 | 6 544 | 258 898 | 421 835 |
| Households | 99 921 | 47 599 | 35 332 | 32 961 | 29 388 | 30 389 | 27 209 | 1 068 869 | 1 371 669 |
| Other | – | – | – | – | – | – | – | – | – |
| Total By Customer Group | 221 163 | 76 868 | 57 791 | 50 833 | 45 881 | 44 832 | 40 378 | 1 596 661 | 2 134 408 |

9. Councillors on arrears on their Municipal Accounts

All councillor's accounts are up to date.

10. Creditors and Borrowings

Outstanding trade creditors amounted to **R 149 236 559.79** as at 31 December 2025.

| Description R thousands | Budget Year 2025/26 | | | | | | | | | Prior year totals for chart (same period) |
|--|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|----------------|---|
| | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | |
| Bulk Electricity | 107 806 | - | - | - | - | - | - | - | 107 806 | - |
| Bulk Water | 32 768 | - | - | - | - | - | - | - | 32 768 | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 8 662 | - | - | - | - | - | - | - | 8 662 | 10 148 |
| Auditor General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 149 237 | - | - | - | - | - | - | - | 149 237 | 10 148 |

The council met its obligations, **with total outstanding loans of R304 681 948 as at 31 December 2025.**

| External Loans | Loan No. | Redeemable | Balance at 01 July 2025 | Interest paid during the period | Received during the period | Capitalised | Redeemed or written off during the period | Balance at 30 December 2025 |
|------------------------------|-----------|------------|-------------------------|---------------------------------|----------------------------|-------------|---|-----------------------------|
| | | | R | R | R | | R | R |
| ANNUITY LOAN | | | | | | | | |
| ANNUITY LOAN (DBSA) @ 10.75% | 61007443 | 2031/32 | 158 810 959.25 | 1 450 775.10 | - | - | 7 960 001.17 | 150 850 958.08 |
| STANDARD BANK@ 10.98% | 332234150 | 2031/32 | 161 094 999.02 | 1 502 288.19 | - | - | 7 264 009.11 | 153 830 989.91 |
| | | | 319 905 958.27 | 2 953 063.29 | - | - | 15 224 010.28 | 304 681 947.99 |
| Total External Loans | | | 319 905 958.27 | 2 953 063.29 | - | - | 15 224 010.28 | 304 681 947.99 |

11. Consideration of Key Ratios (Performance Indicators)

| No | Description | Basis for calculation | YTD 31 st December 2025 | Benchmark |
|----|---------------------------------|--|------------------------------------|--|
| 1 | Gearing Ratio | Borrowing/Total projected income | 10% | 45% |
| 2 | Current ratio | Current asset/current liabilities | 2.73 | 1.5-2.1 |
| 3 | Debtors' collection rate | Receipts/billing | 91% | 95%- 100% (in a good economic environment) |
| 4 | Cash coverage ratio | Cash/fixed costs | 2.2 Months | 1-3 months |
| 5 | Electricity distribution losses | % volume. Units purchased and generated>Units sold/units purchased and generated | 12.77% | 7%-10% |
| 6 | Water distribution losses | % volume. Units purchased and generated>Units sold/units purchased and generated | 37.75% | 15%-30% |

12. Gearing Ratio

The municipality has 10% gearing as compared to national benchmark of 45% which indicates that the municipality has the borrowing capacity. The projected revenue for the municipality can repay the borrowed resources.

13. Current Ratio

The municipality is currently at 2.73:1 as compared to the national norm of 1.5:1 which demonstrates the capacity to pay its current obligations if they fall due at any specific time.

14. Electricity distribution losses (Energy Services)

The electricity losses for the period 1st July 2025 to 31st December 2025 was 12.77% as reported by the Directorate Energy Services. The losses happened in two ways, technical losses and non-technical losses. Technical losses happen on during the transmission process, that is inherent resistance of conductors to conduct electricity and it happens in transformers, that is copper and iron losses. Non-technical losses happen due to bridged meters, unread meters, wrong readings, meters not on the system, loading of networks and aged networks.

15. Water distribution losses (Water Services)

The water losses for the period 1st July 2025 to 31st December 2025 was 37.75% as observed by the Directorate Water and Sanitation. There are two types of losses, that is technical losses and non-technical losses. The technical losses are caused by bulk supply breakdowns and normal pipe bursts. The non-technical losses are caused by bridged meters, unread meters and wrong readings.

16. Debtors' collection rate

The average collection rate to the mid-term is 91%. The collection rate is below the norm due to delayed payments from the customers and some customers not settling their accounts. The municipality will strengthen credit control measures to encourage customers to pay their accounts. This include charging interest on overdue accounts, disconnection of meters and handing over customers to debt collectors for further stricter measures which include blacklisting and sale of execution of properties.

17. Grant Funding (Actual)

| Grant | YTD ACTUAL | | | | | |
|---|--------------------|--------------------|--------------------|------------------------|--------------------|--------------------|
| | Allocations | Received | Spend | Actual vs Allocation s | Actual vs Receipts | Unspent Grant |
| Local Government Financial Management Grant | 2 400 000 | 2 400 000 | 1 503 887 | 63% | 63% | 896 113 |
| Infrastructure Skills Development Grant | 8 000 000 | 5 000 000 | 6 136 299 | 77% | 123% | 1 136 299 |
| Neighbourhood Development Partnership (Schedule 5B) | 44 320 000 | 18 150 000 | 9 859 196 | 22% | 54% | 8 290 804 |
| Integrated Urban Development Grant | 433 487 000 | 347 811 000 | 248 238 147 | 57% | 71% | 99 572 853 |
| Municipal Disaster Recovery Grant | 4 765 000 | 2 383 000 | 1 347 133 | 28% | 57% | 1 035 867 |
| Public Transport Network Grant | 189 331 000 | 113 714 000 | 70 245 219 | 37% | 62% | 43 468 781 |
| Expanded Public Works Programme Integrated Grant (Municipality) | 6 531 000 | 4 572 000 | 2 966 465 | 45% | 65% | 1 605 535 |
| Integrated National Electrification Programme (Municipal) Grant | 11 755 000 | 7 641 000 | 6 161 909 | 52% | 81% | 1 479 091 |
| Energy Efficiency and Demand Side Management (Municipal) Grant | 3 000 000 | 2 000 000 | 770 552 | 26% | 39% | 1 229 449 |
| Regional Bulk Infrastructure Grant (Schedule 5B) | 155 509 000 | 155 509 000 | 68 515 893 | 44% | 44% | 86 993 107 |
| Water Services Infrastructure Grant (Schedule 5B) | 65 000 000 | 45 000 000 | 28 331 635 | 44% | 63% | 16 668 365 |
| Human Settlement Development Grant | 47 584 826 | 49 314 112 | 36 987 933 | 78% | 75% | 12 326 179 |
| TOTAL GRANTS | 971 682 826 | 753 494 112 | 481 064 266 | 50% | 64% | 272 429 845 |

18. Application for Roll-Over

During the 2024/25 financial year, the municipality did not submit a rollover application to National Treasury because all allocated grant funding was fully utilised.

19. Institutional Performance Report as per the Service Delivery and Budget and Implementation Plan for the first half of the year

The Institutional Performance Management report is attached as an annexure A to the report. The Mid-Year report indicates challenges with regard to the implementation of the Capital programmes that have a negative impact on the achievement of the basic service delivery targets.

20. Summary of Mid-Year Performance per Key Performance Areas:

| Key Performance Area | Total KPIs | Total KPIs Applicable Mid - Year | Achieved | Not Achieved | Not Applicable |
|--|------------|----------------------------------|-----------|--------------|----------------|
| Basic Service Delivery | 44 | 21 | 15 | 6 | 23 |
| Financial Viability | 13 | 11 | 10 | 1 | 2 |
| Good Governance and Public Participation | 70 | 54 | 51 | 3 | 16 |
| Local Economic Development | 10 | 9 | 8 | 1 | 1 |
| Municipal Transformation and Institutional Development | 16 | 9 | 9 | - | 7 |
| Total | 153 | 104 | 93 | 11 | 49 |

21. Summary of Mid-Year Performance: Capital Works Plan

| Name of KPA | Total Projects | Total Projects Applicable | Mid-Year Achievements | Not Achieved |
|-----------------------------------|----------------|---------------------------|-----------------------|--------------|
| Water and Sanitation | 47 | 40 | 25 | 15 |
| Energy Services | 21 | 16 | 4 | 12 |
| Roads and Stormwater | 57 | 53 | 37 | 16 |
| Transportation Services | 5 | 5 | 1 | 4 |
| Community Services | 46 | 46 | 40 | 6 |
| Corporate and Shared Services | 12 | 12 | 12 | - |
| Planning and Economic Development | 9 | 8 | 4 | 4 |
| Budget and Treasury Office | 3 | 3 | 3 | - |
| Chief Operation Officer | 1 | 1 | - | 1 |
| Total | 201 | 184 | 126 | 58 |
| Total in % | | 100% | 68% | 32% |

Polokwane Municipality is experiencing project management challenges which have an impact on the implementation of projects. The challenges include projects that exceed their implementation timeframe. Further, challenges related to service providers not meeting their performance due to cashflow challenges and community interruptions. To mitigate against these challenges, the municipality is implementing and invoking the clauses of the signed SLAs, termination of contractors and regular progress meetings.

22. Human Resources Development

The municipality has a total of **2634** budgeted positions as per the approved organogram of which **2039** positions are filled and **595** vacant positions.

23. Past Year's Annual Report (2024/25) and Progress on Resolving Problems Identified in the Annual Report

The office of the Auditor-General concluded the process of auditing the 2024/25 Annual Financial Statements of the municipality and the Annual Performance Report. The process was concluded on the 30th November 2025 and a signed report issued.

Auditor General raised the following issues:

| Item | Issues |
|--|---|
| Emphasis of Matters | |
| 01 | Material impairments |
| 02 | Water losses |
| 03 | Electricity losses |
| 04 | Contingencies |
| 05 | Restatement of corresponding figures |
| Other Matters | |
| 06 | Unaudited Supplementary Schedules |
| Audit on Annual Performance Report | |
| 07 | Material Misstatements – material misstatements were in the reported performance information priority: Basic Service Delivery |
| *Detailed Audit Report is attached as an Annexure | |

Polokwane Municipality finalised the 2024/25 Audit Action Plan. The Audit Action Plan is done on the National Treasury Web-Based System. The Audit Action Plan will be tabled in council as an annexure to the 2024/25 Annual Report. Management is responsible for the implementation and monitoring of the 2024/25 Audit Action Plan, which is done on weekly basis. Council plays an oversight on the implementation of the Action Plan through regular reports submitted by the Audit Committee.

24. Polokwane Housing Association (PHA) Performance Mid-Year Budget and Assessment 2025-26

24.1 Revenue

Rental of fixed Assets is -63% less than the budget due to the fact that Annadale extension 2 is not yet fully tenanted or operational as envisaged.

Operational Revenue, which is admin fee is less than the budget by -12% as a result of the low admin fee charged due to Annadale extension 2 being slowly tenanting. New tenants are charged Admin fee.

Transfer and Grants are 79% due to the request to pay for contracted services particularly legal fees and audit fees.

24.2 General Expenditure

Employee Related costs is -20% less than the budget due to the fact that the position of the PA to CEO remains vacant to date vacant, and other positions were filled in November but budgeted for entire financial year.

Remuneration of board members is 25% due to several meetings held. Strategic Planning session was rolled forward and held in December 2025 instead of January 2026.

Contracted Services is -53% less than the budget because of cash flow constraints, the entity could not spend on maintenance as anticipated.

Irrecoverable debts written Off is -101% not spend because of the expenditure being processed at year end.

Operational costs are -58% less than the budget because of low rental collection as anticipated.

24.3 Summary of PHA Mid-Year Service Delivery Performance

| KPA | No of targets as per APP | No of targets applicable for mid-year | No of Targets not applicable for mid-year | # Targets achieved | # Targets not achieved |
|-------------------------------|---------------------------------|--|--|---------------------------|-------------------------------|
| Service Delivery | 1 | 1 | 0 | 1 | 0 |
| Financial Viability | 6 | 5 | 1 | 1 | 4 |
| Governance and Transformation | 18 | 10 | 8 | 10 | 0 |
| Total | 25 | 16 | 9 | 12 | 4 |
| Total in percentage | 100% | 100% | | 75% | 25% |

24.4 PHA Past Year's Annual Report (2024/25) and Progress on Resolving Problems Identified in the Annual report

The Office of the Auditor General completed the audit of financial statements and Annual Performance Report for the financial year 2024/25 on 30 November 2025.

The following findings were raised by the Auditor General

| FINDINGS | ACTION PLAN |
|---|---|
| Unclaimed monies – forfeits | Review and revise the notice to reflect unknown and unallocated receipts |
| Operational revenue and transfers and subsidies inconsistencies | Develop and implement a standardized cash flow working template with protected formulas and automated linkages to the statement of financial performance and statement of financial position. Perform quarterly and year-end reconciliations between the cash flow statement and supporting schedules to ensure completeness and accuracy. |
| Cash flows from investment activities incorrectly classified | Develop and implement a standardised cash flow working template with protected formulas and automated linkages to the statement of financial performance and statement of financial position. Perform quarterly and year-end reconciliations between the cash flow statement and supporting schedules to ensure completeness and accuracy. |
| Overstatement of irregular expenditure | Interim (Six-months) AFS are being prepared, in the process of preparation Management will ensure that reporting as per section 87(8) of MFMA is implemented. |
| Services in kind not disclosed and incomplete related party disclosures | The AFS process plan has been implemented to address weaknesses in the preparation, review and quality assurance of the annual financial statements and will be strengthened through enhanced periodic monitoring and compliance checks during the AFS process. This includes the preparation and review of quarterly financial statements to identify errors, inconsistencies and disclosure deficiencies timeously, as well as a detailed review of the annual (12-month) AFS by Internal Audit and the Technical Committee prior to submission, with specific focus on areas identified as root causes, including disclosure accuracy, classifications, reconciliations and compliance with the applicable GRAP requirements |
| Payments of invoices issued by suppliers not made within 30 days | Develop and monitor plan on when is the invoices received particularly those with small amounts. |
| Maintenance listing is not complete | Re-training of maintenance staff to ensure complete and accurate information is recorded |
| Board did not approve the budget 30 days prior to start of financial year | In the absense of the Board of Directors, the budget was approved by the Council. In the future, the Shareholder shall be notified six months prior to the expiration of the term to initiate the process of advertising vacancies for the Board of Directors, thereby preventing the entity from functioning in the absence of a Board of Directors. |

| FINDINGS | ACTION PLAN |
|--|---|
| | Management will ensure that the budget is submitted in a timely manner to the Board of Directors for approval, in order to comply with section 87(4) of the MFMA. |
| Revenue and receivables from non-exchange transactions | Management to submit POE after SHRA consideration and Approval. |
| Maintenance requests not signed by requester | Re-training of maintenance staff to ensure complete and accurate information is recorded |
| Inadequate controls over maintenance request approval and completion | Re-training of maintenance staff to ensure complete and accurate information is recorded |
| Errors in financial instruments disclosure (GRAP 104) | The AFS process plan has been implemented and will be strengthened through enhanced review and quality assurance of the financial instruments disclosure note during the AFS preparation process. This will include ensuring proper alignment between the impairment methodology applied to trade receivables and the related credit, liquidity and market risk disclosures, supported by documented review and sign-off prior to submission. |
| Receivables from exchange transactions – invalid or incomplete lease contracts | New Lease Agreements and/or addendums have been completed and signed for these tenants. The only renewals left are for tenants under eviction and undergoing settlement process |
| Casting differences in financial instruments disclosure note | The AFS process plan has been implemented and will be strengthened through enhanced review and verification of calculations and totals in the financial instruments disclosure note during the AFS preparation process. This will include ensuring alignment between the accounting policy and the measurement basis disclosed, supported by detailed recalculation checks and documented review and sign-off prior to submission. |
| Statement of comparison of budget and actual amounts | AFS Process plan for nine months AFS will be addressing this issue, More so that nine months figures are more closer to final figures. |
| Disclosure: Receivables from exchange transactions | Strengthen AFS disclosure review controls by implementing a detailed disclosure checklist during the AFS preparation process to ensure that all note descriptions and classifications in CaseWare are correctly updated and entity-specific. |
| Receivables derecognised due to inadequate contract management | Review and revise the notice to clear unrecognised receivables |
| Accuracy of impairment calculation | Formalise clear scopes of work and agreed submission timelines with consultants to ensure deliverables are received timeously. Implement ongoing monitoring and progress tracking of consultants' work against agreed milestones. Ensure that sufficient time is built into the AFS process for management review and quality assurance of consultants' deliverables prior to submission. |

24.5 PHA Recommendations

After having assessed the Financial and Non- Financial performance of the entity for the first half of the year (ended 31 December 2025 this is recommended

- That the projections as contained in this report inform the Adjustment Budget
- That the budget adjusted

25. Recommendations from the Accounting Officer

After having assessed the performance of the municipality for the first half of the year (ended 31 December 2025), the following is recommended:

- That the Executive Mayor tables the 2025/26 Mid-Year Budget and Performance Assessment Report to Council with the need to approve an adjustment budget.
- That the Revised Budget Projections as contained in this report inform the Adjustment Budget
- That 2025/26 Budget be adjusted downwards in line with the Revised Budget Projections.
- That the 2024/25 Service Delivery and Budget Implementation Plan be revised and adjusted in line with the Adjusted Budget.

THUSO NEMUGUMONI

CITY MANAGER

26. Detailed Mid-Year Institutional Performance Report

26.1 Basic Service Delivery

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|--------------------------|---|---------------------|---|----------|---------------------|------------------------|---------------------------------|-----------------------------|---|--|--|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| BSD_TL1 | Director Energy Services | Increase number of Rural Households with access to electrification by 30 June each year | Energy Services | Number of low-cost rural households electrified | 146 | Number | 500 | 200 | 0 | No progress as no INEP Grant subsidy was allocated to the Municipality this year by National Department of Electricity and Energy. | Project and target to be revised during budget adjustment in February 2026. | INEP Grant Funding |
| BSD_TL(A) | Director Energy Services | Increase number of Urban Households with access to electrification by 30 June each year | Energy Services | Number of low-cost urban households electrified | 146 | Number | 500 | 200 | 405 | Target achieved. To date, 405 households have been electrified and have access to electricity in Polokwane Extension 133 Phase 3 | N/A | Completion Certificate |
| BSD_TL4 | Director Energy Services | Percentage reduction of electricity losses by 30 June each year | Energy Services | Percentage of electricity distribution losses | 12.22% | Percent | 11.97% | 12.14% | 14.16% | Not achieved due to mainly bypassed, tampered, and faulty meters. The roll-out of smart meters to replace these meters was launched towards the end of November 2025 and 363 meters replaced to date. | 1. Replacement of bypassed, tampered and faulty meters with smart meters. Target is for 20000 electricity meters to be replaced with smart meters by the end of June 2026 2. Retrofit 202 conventional streetlights with solar streetlights by the end of March 2026. 3. Retrofit conventional high pressure sodium lights with energy conservative LED lights | Cumulative quarterly electricity distribution losses calculation sheet |

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|----------------------------------|---|---------------------------------|--|----------|---------------------|------------------------|---------------------------------|-----------------------------|---|--|-------------------|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| BSD_TL10 | Director Water and Sanitation | % of Reduction of water losses by 30 June each year | Water Supply and Reticulation | Reduction of water loses | 24% | Percent | 24% | 24% | 35.02% | <p>The target was not achieved due to an increase in straight connections caused by the unavailability of meters, compounded by urban expansion which necessitates capacitating the operations teams, this makes it difficult to attend to leaks or pipe bursts within a day, especially given the frequent breakdowns of the TLB. There is also a vast network of illegal carwashes.</p> <p>high number of pipe bursts and high number of nonfunctional water meters</p> | <p>Meters have been have procured and are being installed, the unit also plans to hire 2 TLB one for Seshego and 1 for Town to increase the speed of repairs of pipe burst in both areas, additionally the department is currently assessing on how to capacitate its human resources and vehicles at large. The department have procured and is awaiting delivery of 50 vandal proof fire hydrants to curb unauthorized water consumptions within the city.</p> <p>RT29 contract is being utilized to address water meters challenge. To reduce high number of pipe burs pressure management is being conducted to reduce pipe burst together with active response to pipe bursts</p> | Water loss report |
| BSD_TL20 | Director Transportation Services | Number of new bus stops shelters to be constructed by 30 June each year | Transportation (Infrastructure) | Number of Leeto Bus Shelter Constructed by Target date | New | Number | 22 | 4 | 0 | The contractor is finalising the contractual documents to enable them to start with the physical works. | The contractual documents will be submitted during quarter 3. | N/A |

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|--|--|---------------------------------------|--|----------|---------------------|------------------------|---------------------------------|-----------------------------|--|--|---|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| BSD_TL23 | Director Community Services | Number of Health (Food premises and outlets) Inspections conducted by 30 June each year | Community Health | Conduct Inspections at Food Premises for Compliance by 30 June each year | 1 742 | Number | 1 550 | 776 | 776 | Target achieved | N/A | Food inspection reports |
| BSD_TL57 | Director Community Services | Number of noise pollution monitored | Community Health | Monitor noise pollution | New | Number | 12 | 6 | 6 | Target achieved | N/A | Notices issued to offenders. |
| BSD_TL24 | Director Community Services | Number of Disaster Management Plan Reviewed (Annual review) by 30 June each year | Disaster Management and Fire Services | To review disaster management plan | 1 | Number | 1 | 1 | 1 | Target achieved | N/A | Approved Disaster Management Plan |
| BSD_TL26 | Director Community Services | Number of fire inspections conducted by 30 June each year | Disaster Management and Fire Services | To conduct fire safety inspection to buildings or premises trucks and events hosted | 1 530 | Number | 548 | 274 | 452 | Target achieved | N/A | List of premises inspected and forms |
| BSD_TL27 | Director Community Services | Numbers of Local Sport Grounds Graded by end of June each year | Sports and Recreation | Numbers of Local Sport Grounds Graded by end of June each year | 127 | Number | 288 | 144 | 180 | Target achieved | N/A | Planned Grading and Graded Sport Fields, Excel document POE |
| BSD_TL28 | Director Community Services | Number of sport and recreation programmes planned, coordinated and hosted that encourages participation of all members of the community by 30 June each year | Sports and Recreation | Number of Sport and Recreation programmes planned, coordinated and hosted that encourages participation of all members of the community by 30 June each year | 43 | Number | 42 | 26 | 24 | Target not achieved because of seasonality of the events | The shortfall of 6 events will be reached in the next two quarters | Photos, Schedule of events and attendance registers |
| BSD_TL32 | Director Community Services | Number of crime prevention operations to curb public nuisance conducted by 30 June each year | Security Services | Number of crime prevention operations conducted to address public nuisance by 30 June each year | 5 | Number | 12 | 6 | 9 | Target achieved | N/A | Feedback report and attendance register |
| BSD_TL39 | Director Planning and Economic Development | % of illegal outdoor advertisement notices served upon 30 days of detection | City and Regional Planning | 100% of illegal outdoor advertisement notices served upon 30 days of detection | 100% | Percent | 100% | 100% | 100% | Target achieved | N/A | Notices and Register |
| BSD_TL40 | Director Planning and Economic Development | % of illegal land uses notices served upon 30 days of detection | City and Regional Planning | 100% of illegal land uses notices served upon 30 days of detection | 100% | Percent | 100% | 100% | 100% | Target achieved | N/A | Notices and Register |
| BSD_TL43 | Director Planning and | % of building plans received and | Building Inspections | % of building plans received and | 69.90% | Percent | 100% | 100% | 100% | Target achieved | N/A | Quarterly report, List of building |

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|--|--|--------------------------|---|----------|---------------------|------------------------|---------------------------------|-----------------------------|---|---|--|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| | Economic Development | assessed within 90 days | | assessed within 90 days | | | | | | | | plan received and assessed |
| BSD_TL44 | Director Planning and Economic Development | % of occupation certificate applications received and finalised within 90 days | Building Inspections | % of occupation certificate applications received and assessed within 90 days | 63.70% | Percent | 100% | 100% | 100% | Target achieved | N/A | Quarterly report, List of Occupation applications received and assessed |
| BSD_TL49 | Director Planning and Economic Development | Number of identified beneficiaries for the Construction of Low-Cost Housing (RDP) in Rural and Urban areas of the Municipality | Human Settlement | Number of identified, processed and approval of beneficiaries for the Construction of Low-Cost Housing (RDP) in Rural and Urban Areas | New | Number | 255 | 255 | 242 | 242 Beneficiaries were successfully identified and verified for the construction of 255 Low-Cost Housing (RDP) for both rural and urban wards | the remaining 13 units are earmarked for special cases which the beneficiaries were identified and waiting verification | Council Resolution for 2025/2026 Housing Allocation and approval of Developmental Areas Individual Subsidy form for verified beneficiaries Submission lists by Councilors for both Rural and Urban Areas |
| BSD_TL51 | Director Corporate and Shared Services | Percentage of municipal facilities complying with building regulations by 30 June each year | Facilities Management | Percentage of municipal facilities complying with building regulations by 30 June each year | New | Percent | 100% | 50% | 50% | Target achieved | N/A | Allocation approval letter |
| BSD_TL53 | Director Corporate and Shared Services | Percentage of Municipal Buildings where Disability compliance were implemented by 30 June each year | Facilities Management | Percentage of Municipal Buildings where Disability compliance were implemented by 30 June each year | New | Percent | 100% | 100% | 100% | Target achieved | N/A | Allocation approval, quotation |
| BSD_TL54 | Director Community Services | Percentage of cemeteries maintained by 30 June each year | Environmental Management | Maintenance of municipal cemeteries | 100% | Percent | 100% | 100% | 100% | Target achieved | N/A | Maintenance Plan, Job cards and pictures |
| BSD_TL55 | Director Community Services | Percentage maintenance of municipal parks by 30 June each year | Environmental Management | Maintenance of municipal parks | 100% | Percent | 100% | 100% | 100% | Target achieved | N/A | Maintenance Plan, Job cards and pictures |

26.2 Local Economic Development

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|--|--|----------------------|--|----------|---------------------|------------------------|---------------------------------|-----------------------------|------------------------|---------------------|--|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| LED_TL01 | Director Planning and Economic Development | Number of accredited workshop sessions conducted for SMMEs by 30 June every year | Economic Development | Number of accredited workshop sessions conducted for SMMEs by 30 June every year | 17 | Number | 40 | 20 | 34 | Target achieved | N/A | Report Attendance register Pictures |
| LED_TL02 | Director Planning and Economic Development | Number of exhibitions facilitated by the municipality by 30 June each year | Economic Development | Number of exhibitions /Flea market conducted by the Municipality with other stakeholders for the financial year. | 23 | Number | 20 | 10 | 25 | Target achieved | N/A | feedback report pictures attendance register |
| LED_TL03 | Director Planning and Economic Development | Number of tourism and investment promotion trade shows held by 30 June each year | Economic Development | Number of trade shows and exhibitions Municipality participated at to promote Municipality as Tourism and Investment destination. | 20 | Number | 10 | 5 | 10 | Target achieved | N/A | Report Attendance register. |
| LED_TL04 | Director Planning and Economic Development | Number of trader's opportunities created through Municipal initiatives. (Traders trade at events during soccer matches and festivals for economic beneficiation) | Economic Development | Number of trader's opportunities created through Municipal initiatives. (Traders trade at events during soccer matches and festivals for economic beneficiation) | 220 | Number | 225 | 105 | 107 | Target achieved | N/A | Reports, Attendance Register, Listing and Pictures |
| LED_TL05 | Director Planning and Economic Development | Number of reports on the performance of the local economy by 30 June each year | Economic Development | Reports on the performance of the local economy report | 1 | Number | 1 | 1 | 1 | Target achieved | N/A | Report on the performance of local economy |
| LED_TL06 | Director Planning and Economic Development | Number of meetings held with stakeholders in Economic Development by 30 June each year | Economic Development | Number of meetings held with stakeholders | 29 | Number | 20 | 10 | 20 | Target achieved | N/A | Contact notes Attendance Register and Minutes |
| LED_TL07 | Director Planning and Economic Development | Number of trade missions participated in by 30 June each year | Economic Development | Number of trade missions undertaken | 2 | Number | 2 | 1 | 1 | Target achieved | N/A | Agenda Attendance register Meeting report |

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|--|--|----------------------|---|----------|---------------------|------------------------|---------------------------------|-----------------------------|---|---|---|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| LED_TL09 | Director Planning and Economic Development | % of low-cost housing consumer education on homeownership and care (awareness campaigns) for both rural and urban BNG home ownerships including Upgrading of Informal Settlement | Economic Development | Education on low-cost/BNG homeownership, care and maintenance, for both rural and urban ownerships including Upgrading of Informal Settlement | New | Percent | 100% | 100% | 0% | POE provided is not adequate to support actual performance reported | POE provided is not adequate to support actual performance reported | Individual Subsidy form for Verified beneficiaries Beneficiary lists submitted by Councilors for Urban and Rural Wards |
| LED_TL10 | Chief Operation Officer | Number of job opportunities created through EPWP by 30 June each year (Temporary job opportunities) | EPWP | job opportunities created through EPWP | 3 284 | Number | 3 600 | 1 800 | 1 837 | Target achieved | N/A | List of EPWP WOC |

26.3 Good Governance and Public Participation

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|--|--|---------------------------------|---|----------|---------------------|------------------------|---------------------------------|-----------------------------|------------------------|---------------------|---------------------------------------|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| GGPP_TL1 | Director Corporate and Shared Services | Number ICT Steering Committee meetings held by 30 June each year | ICT | 4 ICT Steering Committee meetings held | 4 | Number | 4 | 2 | 2 | Target achieved | N/A | ICT Steering Committee report |
| GGPP_TL2 | Director Corporate and Shared Services | Number of quarterly reports on the performance of ICT Service providers by 30 June each year | ICT | 4 ICT service providers performance review | 4 | Number | 4 | 2 | 2 | Target achieved | N/A | IT Service Provider Report |
| GGPP_TL3 | Director Corporate and Shared Services | % of ICT service requests attended to and resolved as per IPP by 30 June each year | ICT | 100% of ICT service requests management | 100% | Percent | 100% | 100% | 100% | Target achieved | N/A | ICT Service Request Management Report |
| GGPP_TL4 | Director Corporate and Shared Services | % of Fleet operational by 30 June each year | Fleet Management | Percentage of fleet operational | New | Percent | 75% | 75% | 78% | Target achieved | N/A | Status report |
| GGPP_TL5 | Chief Operation Officer | Number of EXCO Meetings convened by 30 June each year. | Office of the Municipal Manager | Convening of EXCO meetings | 32 | Number | 36 | 20 | 21 | Target achieved | N/A | Attendance register and listing |
| GGPP_TL6 | Chief Operation Officer | Number of EXTENDED EXCO Meetings convened by 30 June 2026 | Office of the Municipal Manager | Convening of Extended EXCO meetings | 8 | Number | 12 | 6 | 6 | Target achieved | N/A | Attendance registers and listing |

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|---------------|-------------------------|---|---------------------|--|----------|---------------------|------------------------|---------------------------------|-----------------------------|------------------------|---------------------|---|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| GGPP_TL8 | Chief Operation Officer | Number of Internal Audit Tracking Registers developed based on Internal Audit Findings by 01 July each year. | Internal Audit | 01 Internal Audit Tracking Register developed based on Internal Audit Findings by 01 July each year. | New | Number | 1 | 1 | 1 | Target achieved | N/A | Performance Listing IA Tracking Register |
| GGPP_TL10 | Chief Operation Officer | Percentage of internal audit projects completed by 30 June each year. | Internal Audit | 100% internal audit projects completed by 30 June each year. | New | Percent | 100% | 100% | 100% | Target achieved | N/A | Performance Listing Approved projects for Quarterly progress report |
| GGPP_TL11 | Chief Operation Officer | Number of Ordinary Audit Committee Meetings convened by 30 June each year. | Internal Audit | 04 Ordinary Audit Committee Meetings convened by 30 June each year. | 4 | Number | 4 | 2 | 2 | Target achieved | N/A | Performance Listing Notice, Agenda and Attendance Register |
| GGPP_TL11 (A) | Chief Operation Officer | Number of Special Audit Committee Meetings convened by 30 June each year. | Internal Audit | 04 Special Audit Committee Meetings convened by 30 June each year. | 6 | Number | 4 | 2 | 2 | Target achieved | N/A | Performance Listing Notices, Agendas and Attendance Registers |
| GGPP_TL12 | Chief Operation Officer | Percentage of selected capital projects verified (inspected) by 30 June each year. | Internal Audit | 100% selected capital projects verified (inspected) by 30 June each year. | New | Percent | 100% | 100% | 100% | Target achieved | N/A | Performance Listing Verified Projects WPs |
| GGPP_TL14 | Chief Operation Officer | Number of MPAC responses on the review of quarterly performance reports coordinated and submitted by 30 June each year. | Legislative Support | Coordination of MPAC responses on the review of quarterly performance reports | New | Number | 4 | 2 | 2 | Target achieved | N/A | MPAC Questions and Management responses |
| GGPP_TL15 | Chief Operation Officer | Number of MPAC oversight visit to infrastructure projects by 30 June each year. | Legislative Support | Coordination of MPAC visits to verify status of infrastructure projects | New | Number | 8 | 4 | 13 | Target achieved | N/A | Attendance Registers |
| GGPP_TL16 | Chief Operation Officer | Number of Ward Committee meetings convened by 30 June each year. | Legislative Support | Coordination of Ward Committees to meet on monthly basis per Policy | 540 | Number | 540 | 270 | 270 | Target achieved | N/A | Agenda and Attendance registers |
| GGPP_TL17 | Chief Operation Officer | Number of Ward Committee Reports developed and submitted to Council by 30 June each year. | Legislative Support | Development of quarterly reports to Council on Ward Committee meetings and issues raised | 4 | Number | 4 | 2 | 2 | Target achieved | N/A | Ward Committee Report and Council Resolution |
| GGPP_TL18 | Chief Operation Officer | Number of Magoshi Forums Convened by 30 June each year. | Legislative Support | Convening of Magoshi meetings with the Municipality | New | Number | 3 | 2 | 2 | Target achieved | N/A | Agenda and Register |

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|-------------------------|--|---------------------|---|----------|---------------------|------------------------|---------------------------------|-----------------------------|------------------------|---------------------|---|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| GGPP_TL20 | Chief Operation Officer | Number of Mayoral Committee meetings convened by 30 June each year. | Legislative Support | Convening of Mayoral Committee meetings as programmed | 15 | Number | 11 | 5 | 10 | Target achieved | N/A | Notice and Attendance Register |
| GGPP_TL21 | Chief Operation Officer | Number of Council sittings convened by 30 June each year. | Legislative Support | Convening of Council meetings as legislated and programmed | 13 | Number | 6 | 2 | 7 | Target achieved | N/A | Notice and Attendance Register |
| GGPP_TL22 | Chief Operation Officer | Number of Portfolio Committee meetings convened by 30 June each year. | Legislative Support | Convening of Portfolio Committee meetings as programmed | 125 | Number | 122 | 56 | 75 | Target achieved | N/A | Notice and Register |
| GGPP_TL24 | Chief Operation Officer | Number of Fraud Awareness Campaigns held conducted by 30 June each year. | Risk Management | Fraud Awareness Campaigns conducted by 30 June each | 6 | Number | 4 | 2 | 10 | Target achieved | N/A | Fraud awareness reports |
| GGPP_TL26 | Chief Operation Officer | Number of Risk Management Committee meetings convened by 30 June each year. | Risk Management | 4 Risk Management Committee meetings convened by 30 June each year. | 5 | Number | 4 | 2 | 2 | Target achieved | N/A | Attendance register. Agenda and notice |
| GGPP_TL27 | Chief Operation Officer | Number of Ward Council Meetings Convened by 30 June each year. | Special Focus | Convene 45 meetings annually | 19 | Number | 45 | 22 | 23 | Target achieved | N/A | Attendance Register and Agenda |
| GGPP_TL28 | Chief Operation Officer | Number of reports on the Implementation of 95/95/95 Strategy for Municipalities to Reduce HIV and TB by 30 June each year. | Special Focus | Implementation of 95/95/95 Strategy for municipalities | New | Number | 4 | 2 | 2 | Target achieved | N/A | Signed Report on the Implementation of 95/95/95 HIV Strategy. |
| GGPP_TL29 | Chief Operation Officer | Number of Municipal Events Coordination Process conducted and/or supported by 30 June each year | Unspecified | Municipal Events Coordination Process conducted | New | Number | 8 | 4 | 4 | Target achieved | N/A | Invitations, Agenda, Attendance Register |
| GGPP_TL30 | Chief Operation Officer | % of coordinated marketing campaigns conducted by target date | Unspecified | Municipal campaigns coordination process conducted | New | Percent | 100% | 100% | 100% | Target achieved | N/A | Published/distributed campaign material Listing for coordinated marketing campaigns |
| GGPP_TL31 | Chief Operation Officer | Number of internal Newsletters Developed by target date | Unspecified | 6 developed internal bulletins | New | Number | 6 | 2 | 3 | Target achieved | N/A | Copy of published newsletters |

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|-------------------------|---|---------------------|--|----------|---------------------|------------------------|---------------------------------|-----------------------------|--|--|--|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| GGPP_TL32 | Chief Operation Officer | % of media alerts/public notices issued on municipal services by 30 June 2026 | Unspecified | Media alerts/public notices issued on municipal services | New | Percent | 100% | 100% | 100% | Target achieved | N/A | Public notices Media statements Listing |
| GGPP_TL33 | Chief Operation Officer | Number of Media and Stakeholder Networking sessions held 30 June each year. | Unspecified | 3 Media stakeholder networking sessions held | New | Number | 3 | 2 | 5 | Target achieved | N/A | Invitation, Agenda, Speech and Attendance register Listing |
| GGPP_TL34 | Chief Operation Officer | % of drafting and vetting of SLA within 5 working days of submission by 30 June each year | Legal | Drafting and vetting of SLA within 5 working days of submission | 100% | Percent | 100% | 100% | 100% | Target achieved | N/A | SLA Register and listing |
| GGPP_TL36 | Chief Operation Officer | Number of Quarterly Institutional Performance Reports submitted to Council by 30 June each year | PMS | Adoption of the quarterly institutional performance reports by Council | 4 | Number | 4 | 2 | 2 | Target achieved | N/A | Council Resolution on Quarterly Institutional Performance Report. Quarterly Institutional Performance Report |
| GGPP_TL37 | Chief Operation Officer | Number of organisational performance management assessments of Senior Managers conducted by 30 June each year | PMS | Conducting of organisational performance management assessments of Senior Managers | 2 | Number | 2 | 1 | 0 | The assessment of senior managers were scheduled for the 29-30 September 2025. Due to AG audit, the assessment have been rescheduled to 3-4 December 2025. | The assessment of senior managers have been rescheduled for the 3-4 December 2025. | Assessment schedules Internal Audit Scoping and Engagement Letters to review the senior managers scorecards. |
| GGPP_TL40 | Chief Operation Officer | Number of cluster offices that provide municipal services & other government services by 30 June each year | Clusters | Service delivery reports on municipal and government services & programmes | 13 | Number | 13 | 13 | 13 | Target achieved | N/A | 13 Cluster Offices service delivery reports for the first quarter report |
| GGPP_TL41 | Chief Operation Officer | Number of Mobile Service Centre established by 30 June each year | Clusters | Mobile Service Centre established | 0 | Number | 1 | 1 | 1 | Target achieved | N/A | Payment and completion certificate |
| GGPP_TL42 | Chief Operation Officer | Number of Reports on the Performance Assessment of Service Providers by 30 June each year | Unspecified | Performance Assessment of Service Providers | 4 | Number | 4 | 2 | 2 | Target achieved | N/A | Performance Assessment Report |

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|-------------------------|---|---------------------|---|----------|---------------------|------------------------|---------------------------------|-----------------------------|------------------------|---------------------|---|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| GGPP_TL44 | Chief Operation Officer | Number of IUD Grants Reconciliation Report Developed by 30 June each year | Unspecified | IUD Grants Reconciliation Report developed | 12 | Number | 12 | 6 | 6 | Target achieved | N/A | Monthly IUDG expenditure reports |
| GGPP_TL45 | Chief Operation Officer | Number of IUDG quarterly reports Developed by target date | Unspecified | IUDG quarterly reports developed | 0 | Number | 4 | 2 | 2 | Target achieved | N/A | Quarterly report |
| GGPP_TL46 | Chief Operation Officer | Number of Contractor/Consultant Meetings held by target date | Unspecified | Contractor / Consultant Meetings held | 0 | Number | 10 | 5 | 13 | Target achieved | N/A | copies of Minutes and attendance register |
| GGPP_TL47 | Chief Operation Officer | Draft Status Quo Analysis Report Published for Comments and Inputs before the 30 September each Financial year | IDP | Draft Status Quo Analysis Published on Newspaper | 1D | Days | 1 | 1 | 1 | Target achieved | N/A | Copy of Draft Status Quo Analysis, Newspaper advert |
| GGPP_TL50 | Chief Operation Officer | Approval of the current financial year IDP, Budget and PMS Schedule (Process Plan) by 30 August each year (S21 of the MFMA) | IDP | Approval of the IDP, Budget, PMS Process plan by Council | 1D | Days | 1 | 1 | 1 | Target achieved | N/A | Council Resolution and Final Process Plan. |
| GGPP_TL51 | Chief Operation Officer | Number of IDP, Budget and PMS Steering Committee Meetings held by 30 June each financial year | IDP | 3 IDP Steering Committee Meetings held per Financial Year | 3 | Number | 3 | 1 | 1 | Target achieved | N/A | Agenda, Minutes, Attendance Register. |
| GGPP_TL53 | Chief Operation Officer | Number of IDP, Budget and PMS Technical Committee Meeting held by 30 June each Financial year | IDP | 3 IDP Technical Committee Meeting held per Financial Year | 3 | Number | 3 | 1 | 1 | Target achieved | N/A | Agenda, Minutes, attendance Registers. |
| GGPP_TL55 | Chief Operation Officer | Number of Directorates Strategic planning sessions convened by the 30 th October each Financial Year | IDP | 9 Directorates Strategic planning sessions convened by the 30 th October | 9 | Number | 9 | 9 | 9 | Target achieved | N/A | attendance Registers, Agenda and Schedule |
| GGPP_TL56 | Chief Financial Officer | Number of GRAP compliant fixed assets register compiled and | Asset Management | Number of GRAP compliant fixed assets register compiled and updated | 1 | Number | 1 | 1 | 1 | Target achieved | N/A | Summary of the GRAP compliant assets registers |

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|-------------------------|--|-------------------------|--|-------------|---------------------|------------------------|---------------------------------|-----------------------------|--|--|---|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| | | updated by 31 August each year | | | | | | | | | | |
| GGPP_TL57 | Chief Financial Officer | 100% of completed infrastructure assets unbundled in accordance with the accounting framework by 30 June each year | Asset Management | 100% of completed infrastructure assets unbundled in accordance with the accounting framework by 30 June each year | 100% | Percent | 100% | 100% | 100% | Target achieved | N/A | Unbundling report of all completed and capitalized projects |
| GGPP_TL58 | Chief Financial Officer | Number of Asset Management Committee meetings held by 30 June each year | Asset Management | Number of Asset Management Committees meetings held | 7 | Number | 4 | 2 | 3 | Target achieved | N/A | ASC minutes and Attendance register |
| GGPP_TL59 | Chief Financial Officer | Number of GRAP compliant inventory register compiled and maintained by 31 August each year | Asset Management | Number of GRAP compliant inventory register compiled and maintained | 0 | Number | 1 | 1 | 1 | Target achieved | N/A | GRAP compliant inventory register |
| GGPP_TL60 | Chief Financial Officer | Maintain the Unqualified Audit Opinion | Budget and Reporting | Maintain the Unqualified Audit Opinion | 1 | Number | 1 | 1 | 1 | Target achieved | N/A | Signed audit report. |
| GGPP_TL62 | Chief Financial Officer | Percentage reduction of irregular expenditure | Supply Chain Management | Percentage reduction of irregular expenditure | 382 524 464 | Percent | 75% | 75% | 54% | Irregular expenditure was incurred as a result of allocation of work from previous years contracts which are multi-year. | Ensure adherence to SCM process, procedure and policies | Irregular Expenditure Register and the council resolution. |
| GGPP_TL63 | Chief Financial Officer | Percentage reduction of fruitless expenditure | Supply Chain Management | Percentage reduction of fruitless expenditure | 2 176 392 | Percent | 100% | 100% | 14% | Expenditure incurred as a result of termination of SLA FM Infrastructure JV Capotex Construction of Polokwane regional wastewater treatment work phase 2b PM91/2-29 Case 075643/2025 | Directorates to take caution when terminating services before contracts expires and be able to defend the case when taken to court | Fruitless expenditure register |
| GGPP_TL64 | Chief Financial Officer | Number of In-year monitoring reports submitted to Treasury within 10 days after the end of the month | Budget and Reporting | Number of In-year monitoring reports submitted to Treasury within 10 days after the end of the month | 12 | Number | 12 | 6 | 6 | Target achieved | N/A | Monthly budget statement |
| GGPP_TL65 | Chief Financial Officer | Number of UIF reports submitted to treasury within 10 days after the end of the month | Supply Chain Management | Number of UIF reports submitted to treasury within 10 days after the end of the month | 3 | Number | 12 | 6 | 6 | Target achieved | N/A | E-mail submission report |

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|-------------------------|---|----------------------|---|----------|---------------------|------------------------|---------------------------------|-----------------------------|------------------------|---------------------|---|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| GGPP_TL66 | Chief Financial Officer | Number of quarterly financial statements submitted to stakeholders within 60 days after the end of the quarter | Budget and Reporting | 3 quarterly financial statements submitted to stakeholders within 60 days after the end of the quarter | 2 | Number | 3 | 1 | 2 | Target achieved | N/A | Quarterly AFS Email Proof of Submission |
| GGPP_TL67 | Chief Financial Officer | Number of consolidated financial statements submitted to stakeholders within 90 days after the end of the quarter | Budget and Reporting | Submission of consolidated financial statements to the stakeholders within 90 days after the end of the quarter | 1 | Number | 1 | 1 | 1 | Target achieved | N/A | Submission to stakeholders Copy of the Consolidated AFS |
| GGPP_TL68 | Chief Financial Officer | Number of annual financial statements submitted to the Auditor General by 31st August each Financial Year | Budget and Reporting | Submission of annual financial statements to the Auditor General by 31st August each Financial Year | 1 | Number | 1 | 1 | 1 | Target achieved | N/A | Proof of submission email Copy for the AFS submitted |

26.4 Financial Viability

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|-------------------------|---|------------------------|---|----------|---------------------|------------------------|---------------------------------|-----------------------------|------------------------|---------------------|--|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| FV_TL03 | Chief Financial Officer | Percentage Municipal compliance to MSCOA by 30 June each year | Budget and Reporting | (100%) 16 Data Strings reports: Annually Tabled budget | 10000% | Percent | 100% | 100% | 100% | Target achieved | N/A | Data strings Log on National Treasury Go Muni Portal |
| FV_TL04 | Chief Financial Officer | % of creditors paid within 30 days upon receipt of invoice" | Expenditure Management | % of creditors paid within 30 days upon receipt of invoice | 10000% | Percent | 100% | 100% | 100% | Target achieved | N/A | Creditors Age Analysis |
| FV_TL05 | Chief Financial Officer | % of Households with access to free basic services to all qualifying people in the municipal's area of jurisdiction | Revenue Management | % of Households with access to free basic services to all qualifying people in the municipal's area of jurisdiction | 100% | Percent | 100% | 100% | 100% | Target achieved | N/A | Indigent Register |
| FV_TL06 | Chief Financial Officer | Percentage collection of current month revenue billed; total billed vs total collected | Revenue Management | Percentage collection of revenue billed; total billed vs total collected | 85% | Percent | 88% | 88% | 92% | Target achieved | N/A | Billing vs payment collection report |

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|-------------------------|--|-------------------------|--|----------|---------------------|------------------------|---------------------------------|-----------------------------|---|---|---|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| FV_TL06A | Chief Financial Officer | Percentage collection of outstanding debts monthly | Revenue Management | Percentage of outstanding debts collected monthly. | 80% | Percent | 88% | 88% | 92% | Target achieved | N/A | Report on collection from the revenue billed on municipal debtors. |
| FV_TL07 | Chief Financial Officer | Percentage collection of government debt outstanding vs total debt collected (Government debt) | Revenue Management | Percentage collection of government debt outstanding vs total debt collected | 76% | Percent | 80% | 80% | 107% | Target achieved | N/A | Report on revenue billed vs revenue collected |
| FV_TL08 | Chief Financial Officer | Percentage collection of land/property debts outstanding vs total collected. (Land and Property debts) | Revenue Management | Percentage collection of land/property debts outstanding vs total collected. (Land and Property debts) | 85% | Percent | 90% | 90% | 87% | Target not achieved The municipality currently have leases that have expired and not renewed and others they are not signed which makes it challenging to implement credit control measures as the properties are occupied however no binding agreement that enforce the customers to pay their rental accounts. | Engage with the property management department to have signed to ensure all the properties that are occupied have a signed lease agreement that is valid and active to bind the customers to pay for their accounts which will assist in intensify credit control measures to improve collections further handing over the accounts to the appointed debt collectors. | Revenue billed vs revenue collected schedule on Land and Buildings. |
| FV_TL09 | Chief Financial Officer | Percentage of service providers appointed within 90 days from the closing date of the advert | Supply Chain Management | Percentage of service providers appointed within 90 days from the date closing date of the advert | 100% | Percent | 25% | 25% | 48% | Target achieved | N/A | % award list |
| FV_TL10 | Chief Financial Officer | Number of payroll reconciliations prepared by 30 June each year. | Expenditure Management | Number of payroll reconciliations prepared. | 12 | Number | 12 | 6 | 6 | Target achieved | N/A | Salary Reconciliation Report |
| FV_TL11 | Chief Financial Officer | Number of investment reconciliations prepared by 30 June each year. | Budget and Reporting | 12 Investment reconciliations prepared | 12 | Number | 12 | 6 | 6 | Target achieved | N/A | Monthly Investment reconciliations |
| FV_TL12 | Chief Financial Officer | Number of investment meetings held by 30 June each year. | Budget and Reporting | Number of investment meetings held | 11 | Number | 4 | 2 | 6 | Target achieved | N/A | Attendance Registers to Investments meetings. |

26.5 Municipal Transformation and Organizational Development

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|--|--|----------------------------|---|----------|---------------------|------------------------|---------------------------------|-----------------------------|------------------------|---------------------|---|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| MTOD_TL4 | Director Corporate and Shared Services | Number of Graduates students awarded / Internships / Experimental / Learnership at Polokwane Municipality by the 30 June each year | Human Resources Management | Awarding of internships / Experimental / Learnership to 105 students | New | Number | 105 | 105 | 276 | Target achieved | N/A | Placement Report |
| MTOD_TL5 | Director Corporate and Shared Services | % of training session on application and understanding of code of conduct for new employees by 30 June each year | Human Resources Management | % of training session on application and understanding of code of conduct for new employees per quarter | 100% | Percent | 100% | 100% | 100% | Target achieved | N/A | Attendance Registers |
| MTOD_TL7 | Director Corporate and Shared Services | Number of employees trained by 30 June each Financial Year | Human Resources Management | 650 employees trained by 30 June 2025 | New | Number | 650 | 325 | 592 | Target achieved | N/A | Training Report & Attendance Registers |
| MTOD_TL8 | Director Corporate and Shared Services | Number of LLF meetings held by 30 June each year. | Human Resources Management | Number of LLF meetings held per annum | New | Number | 10 | 5 | 5 | Target achieved | N/A | Attendance Registers |
| MTOD_TL9 | Director Corporate and Shared Services | Number of employees medically tested (OHS) by 30 June each year | Human Resources Management | Number of employees medically tested | New | Number | 180 | 90 | 139 | Target achieved | N/A | Medical Testing Report |
| MTOD_TL11 | Director Corporate and Shared Services | Number of OHS Awareness Campaigns Conducted by 30 June each financial year | Human Resources Management | Number of OHS Awareness Campaigns Conducted by 30 June each financial year | New | Number | 4 | 2 | 2 | Target achieved | N/A | Attendance Register |
| MTOD_TL12 | Director Corporate and Shared Services | Number of individual Performance Assessment Facilitated by 30 June each Financial Year | Human Resources Management | Facilitate the submission of Annual performance Assessment and mid - year performance Assessment | New | Number | 2 | 1 | 1 | Target achieved | N/A | Reports on the facilitation of submission of Performance Assessments (Annual) |
| MTOD_TL14 | Director Corporate and Shared Services | The number of employment equity targets reports on groups employed in the three highest levels of management in compliance with a municipalities | Human Resources Management | 4 Employment equity targets reports on groups employed in the three highest levels of management | New | Number | 4 | 2 | 2 | Target achieved | N/A | EE Report |

| IDP Ref No. | Responsible Owner | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Baseline | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | |
|-------------|--|---|----------------------------|---|----------|---------------------|------------------------|---------------------------------|-----------------------------|------------------------|---------------------|-----------------|
| | | | | | | | | Mid-Year Target | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| | | approved employment equity plans | | | | | | | | | | |
| MTOD_TL15 | Director Corporate and Shared Services | % of employees referred to external wellness intervention | Human Resources Management | Refer employees for external intervention | New | Percent | 100% | 100% | 100% | Target achieved | N/A | Referral Report |

26.6 Detailed Capital Works Programme

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Description/Annual Project Output | Unit of Measure ment | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|----------------------|-------------------------------|--|----------------------|--|----------------------|------------------------|---------------------------------|---------------------------------------|-----------------------------|--|---|--|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| Water and Sanitation | | | | | | | | | | | | |
| CWP_1 | Director Water and Sanitation | Olifantspoort RWS (Mmotong wa Perekisi) | Water and Sanitation | % Development of technical report | Percent | 100% | 50% | Draft Technical report | 50% | Target achieved | N/A | Transmittal of submitted technical report |
| CWP_2 | Director Water and Sanitation | Mothapo RWS | Water and Sanitation | Meters of bulk pipeline, Yard connections, Reticulation | Percent | 100% | 25% | Bulk Pipeline | 12% | Target not achieved The contractor did not adhere to the timelines and the physical progress on site was delayed. The contractor was not available on site. | Letter for Notice of termination was issued for the contractor to improve on the progress failure will result in termination. | Progress Report and Letter for Notice of Termination |
| CWP_3 | Director Water and Sanitation | Moletjie East RWS | Water and Sanitation | Pumping mains, Reticulation, Valves, Connections, Equipping boreholes | Percent | 35% | 3% | Planning and Design | 3% | Target achieved | N/A | Scoping PDR, DDR and model results |
| CWP_4 | Director Water and Sanitation | Moletjie North RWS | Water and Sanitation | % Development of technical report and design development. Equipping new Borehole, pumping main, Erect security fence for boreholes, Reticulation | Percent | 25% | 2% | Submission of technical report to DWS | 50% | Target achieved | N/A | Transmittal (proof of submission) |
| CWP_6 | Director Water and Sanitation | Moletjie South RWS (Vaalkop) | Water and Sanitation | Meters of Reticulation pipeline, Rising main, yard connections, steel tank | Percent | 35% | 3% | Planning and Design | 3% | Target achieved | N/A | Design reports |
| CWP_7 | Director Water and Sanitation | Moletjie South RWS (Bellingsgate and Sepanapudi) | Water and Sanitation | Meters of Reticulation pipeline, yard connections, steel tank | Percent | 35% | 3% | Planning and Design | 3% | Target achieved | N/A | Design reports |
| CWP_8 | Director Water and Sanitation | Houtriver RWS | Water and Sanitation | Development of technical report, Pumping mains, reticulation, Steel Tank, communal taps | Percent | 100% | 40% | Pumping mains | 40% | Target achieved | N/A | Progress report |
| CWP_9 | Director Water and Sanitation | Chuene Maja RWS | Water and Sanitation | Number of communal standpipes, Elevated tank, boreholes, reticulations | Percent | 100% | 20% | Reticulation | 2% | Target not achieved Poor performance | Notice of termination issued to the contractor | Notice of termination and progress report |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-------------------------------|----------------|----------------------|---|---------------------|------------------------|---------------------------------|---|-----------------------------|---|--|--|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| CWP_10 | Director Water and Sanitation | Molepo RWS | Water and Sanitation | % Designs, Reticulation | Percent | 25% | 2% | Approval of Technical Report | 1% | Target not achieved, delay in submission of technical report to DWS. The report was referred back to the consultant for additional information regarding the planning and investigations. | Follow up was done and the report was submitted for signatures before submission to DWS. The report was submitted to DWS on the 19 November 2025 | Acknowledgement of Receipt by DWS |
| CWP_11 | Director Water and Sanitation | Laastehoop RWS | Water and Sanitation | % Designs, boreholes, rising main | Percent | 20% | 2% | Approval of Technical Report | 1% | Target not achieved, awaiting approval of technical report by DWS | The technical report was submitted in February 2025, comments received and revised submission submitted on the 21 October 2025. Follow up is done to track the progress of approval. | Acknowledgement of Receipt by DWS |
| CWP_12 | Director Water and Sanitation | Mankweng RWS | Water and Sanitation | % Design, Refurbish pump house, reticulation, boreholes | Percent | 70% | 15% | Appointment of contractor, Reticulation | 3% | Target not achieved The contractor was appointed on the 08 December 2025. During planning the delay was from approval of survey the document was prepared on the 08 th August 2025 and approved on the 20 August 2025 and designs from the consultant. The DDR was referred back on the 2 nd of October 2025 to the consultant to rectify the designs. The final DDR was submitted on the | The contractor site handover will be conducted in January 2026. The consultant closed the office on the 12 December 2025. The contractor will be informed to speed up the progress in order to catch up with the target. | Appointment letter and Progress Report. Approval of Survey and the dates of submission of the DDR. |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measure | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-------------------------------|---|----------------------|---|-----------------|------------------------|---------------------------------|---|-----------------------------|--|---|--|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| | | | | | | | | | | 12 November 2025. | | |
| CWP_14 | Director Water and Sanitation | Boyne RWS | Water and Sanitation | % Design Development, yard connection, reticulation | Percent | 70% | 15% | Appointment of contractor, Reticulation | 15% | Target achieved | N/A | Appointment letter and progress report |
| CWP_16 | Director Water and Sanitation | Construction of ventilated pit latrines | Water and Sanitation | 1500 of ventilated pit latrines Constructed | Percent | 100% | 25% | 375 | 13% | Target not Achieved-Delay in hiring of CLO, Rain resulted in delay of construction, The Supplier of Top structure have to closed for Builders holiday, this resulting in construction delay | Contractor submitted and extension of time claim, Distribution of material such as bricks and sand is done as an alternative. The Contractor has also been requested to come up with an acceleration plan to recover lost time after the holidays | Acceleration plan Progress report Extension of time. |
| CWP_17 | Director Water and Sanitation | Aganang RWS (2) (Rammobola) | Water and Sanitation | Reticulation, steel tanks, Boreholes, Yard connections, Bulkline | Percent | 100% | 100% | Commissioning | 90% | Target not achieved. Slow progress rate due to hard rock. Delays due to Siting of a new borehole to equip because of social issues, the initial scope was to equip a borehole in a neighbouring village due to groundwater conditions, but that community caused disruptions | Extension of time approved until 31 January 2025. | Extension of time approval and progress report. |
| CWP_18 | Director Water and Sanitation | Aganang RWS (2) (Madietane) | Water and Sanitation | Reticulation, Steel tanks, Boreholes, Bulkline, | Percent | 100% | 25% | Rising main | 26% | Target Achieved | N/A | Progress report |
| CWP_19 | Director Water and Sanitation | Bakone RWS (3) (Ramokadikadi) | Water and Sanitation | Boreholes, Steel tank, communal tap, rising main, reticulation, bulk pipeline | Percent | 100% | 25% | Rising main, reticulation | 30% | Target achieved | N/A | Progress report |
| CWP_20 | Director Water and Sanitation | Aganang RWS (3) (Rapitsi) | Water and Sanitation | Raising Mains{m}, Distribution lines | Percent | 100% | 100% | Commissioning | 100% | Target achieved | N/A | Completion Certificate in circulation |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Description/Annual Project Output | Target of Unit Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-------------------------------|---|----------------------|--|----------------------------|------------------------|---------------------------------|--|-----------------------------|--|--|---------------------------------------|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| CWP_21 | Director Water and Sanitation | Aganang RWS (3) (Kgabo Park) | Water and Sanitation | Raising Mains, Distribution lines, mains, yard connections | Percent | 100% | 100% | Commissioning | 100% | Target achieved | N/A | Completion Certificate in circulation |
| CWP_22 | Director Water and Sanitation | Aganang RWS (3) (Wash Bank) | Water and Sanitation | % Planning and Design | Percent | 100% | 2% | Approval of Technical Report | 2% | Target achieved | N/A | Approved business plan |
| CWP_23 | Director Water and Sanitation | Segwasi RWS | Water and Sanitation | % Completion of Phase 7 and commissioning of package plant | Percent | 100% | 100% | % Completion of Phase 7 and commissioning of package plant | 100% | Target achieved | N/A | Completion certificate in circulation |
| CWP_24 | Director Water and Sanitation | Bakone RWS (2) (Ga-Phoffu) | Water and Sanitation | Boreholes, Steel tank refurbishment, Yard connection, rising main, bulk pipeline | Percent | 100% | 100% | % Completion of Phase 2 and commissioning | 100% | Target achieved | N/A | Practical completion certificate |
| CWP_25 | Director Water and Sanitation | Bakone RWS (2) (Ntlotane) | Water and Sanitation | Yard connection, rising main, bulk pipeline, reticulation | Percent | 100% | 25% | Reticulation, bulk pipeline, | 95% | Target achieved | N/A | Practical completion certificate |
| CWP_26 | Director Water and Sanitation | Kalkspruit Water Supply (Aganang Ward 42) | Water and Sanitation | Construction of distribution main line, construction of reticulation lines, yard connections and communal taps | Percent | 100% | 35% | Construction of distribution main line, construction of reticulation lines | 77% | Target achieved | N/A | Progress report |
| CWP_27 | Director Water and Sanitation | Mashashane Water Works and water supply scheme | Water and Sanitation | Km of Rising main, meters of reticulation, yard connections, steel tank | Percent | 100% | 35% | Reticulation | 80% | Target achieved | N/A | Progress report |
| CWP_28 | Director Water and Sanitation | Installation of Prepaid Water Meters (City, Seshego & Mankweng Cluster) | Water and Sanitation | 730 Number of Prepaid Water Meters installed. | Percent | 100% | 50% | 365 | 339% | Target achieved | N/A | JOBCARDS |
| CWP_29 | Director Water and Sanitation | Aganang Bulk Water Transfer Scheme | Water and Sanitation | % Planning, Design Development Completed by Target Date | Percent | 100% | 50% | PDR | 50% | Target achieved | N/A | PDR presentation (virtual) |
| CWP_30 | Director Water and Sanitation | Drilling of Boreholes in all Municipal Clusters | Water and Sanitation | 7 Boreholes Drilled and equipped by Target date | Percent | 100% | 5% | Appointment of Contractor | 2% | Target achieved not Actual performance for Q2 is not reported | Target not achieved Actual performance for Q2 is not reported | Scoping reports and progress report |
| CWP_31 | Director Water and Sanitation | Drilling of Boreholes at Sebati Village | Water and Sanitation | 2 Boreholes Drilled and equipped by Target date | Percent | 100% | 5% | Appointment of Contractor | 2.50% | The target was not achieved. The report for allocation was | Follow up on the appointment of the contract | Approved allocation report |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-------------------------------|--|----------------------|--|---------------------|------------------------|---------------------------------|------------------------------|-----------------------------|---|--|--------------------------------|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| | | | | | | | | | | approved on the 12 December 2025. The report was submitted to Supply Chain Management. | | |
| CWP_32 | Director Water and Sanitation | Molepo Water Treatment Plant | Water and Sanitation | % of Refurbishment of Molepo Water Treatment Plant | Percent | 100% | 5% | Appointment of Contractor | 5% | Target achieved | N/A | Appointment Letter |
| CWP_34 | Director Water and Sanitation | Water conservation demand management & Rezoning | Water and Sanitation | % Development of Implementation readiness study for Water conservation demand management & Rezoning | Percent | 100% | 50% | PDR | 50% | Target achieved | N/A | Implementation Readiness Study |
| CWP_35 | Director Water and Sanitation | Replacement of AC Pipes - Phase 2 | Water and Sanitation | % Planning (Design Development) for Replacement of aged Asbestos Pipes, Replacement of 10km AC pipes | Percent | 20% | 50% | Scoping | 50% | Target achieved | N/A | Implementation Readiness Study |
| CWP_36 | Director Water and Sanitation | Chuene Maja (Fynbos) | Water and Sanitation | % Planning and design | Percent | 100% | 100% | Approval of Technical Report | 100% | Target not achieved. The planned target was already achieved in the previous financial year 2024/2025 - as the business plan was approved by PLM on 19/03/2025 and by the DWS on the 06/06/2025 | N/A | Approved business plan |
| CWP_37 | Director Water and Sanitation | Polokwane Bulk water supply Dap Naude Pipeline upgrade | Water and Sanitation | % Design Development, Upgrading of pumping mains | Percent | 20% | 2% | Approval of IRS | 0% | Target not Achieved, The IRS was submitted to the Department for consideration and approval by the 06th of June 2024 | The Municipality to make constant follow ups | Transmittal |
| CWP_38 | Director Water and Sanitation | SCADA | Water and Sanitation | % of Planning Completed by target date | Percent | 100% | 50% | Draft feasibility study | 25% | Target not achieved, funds diverted to ground water | Awaiting budget adjustment process in February | None |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|-----------------|-------------------------------|--|----------------------|--|---------------------|------------------------|---------------------------------|--|-----------------------------|--|---|---|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| | | | | | | | | | | development by virement | | |
| CWP_39 | Director Water and Sanitation | Polokwane Bulk water supply (Sebayeng Diep river wellfields) | Water and Sanitation | % Planning and design Completed by target date | Percent | 20% | 50% | Scoping | 50% | Target achieved | N/A | Scoping Report |
| CWP_42 | Director Water and Sanitation | Regional Wastewater Treatment Plant Phase 2B | Water and Sanitation | % of Construction of civil works Completed by target date | Percent | 95% | 55% | Civil works on the main regional wastewater plant | 42% | Target not achieved Contractor Terminated | Replacement contractor to be appointed. | None |
| CWP_46 | Director Water and Sanitation | Polokwane Bulk Water Supply (Sandriver Water Treatment Works) | Water and Sanitation | % of Completion and commissioning of SRNWTW by target date | Percent | 100% | 65% | Completion of civil works, mechanical and electrical works | 72% | Target achieved | N/A | Progress report |
| CWP_47 | Director Water and Sanitation | Polokwane Bulk Water Supply (Sandriver North Wellfields) | Water and Sanitation | % of Completion of bulk lines and completion of the project by target date | Percent | 100% | 65% | Construction of bulk lines | 85% | Target achieved | N/A | Progress report |
| CWP_48 | Director Water and Sanitation | Polokwane x108 design, and implementation of internal engineering services Sewer | Water and Sanitation | % Polokwane x108 design Completed by Target Date | Percent | 100% | 50% | Feasibility | 25% | Target not achieved Consultant failed to submit the PPPSG work plan for Sub Precinct Ext 108 in Seshego | Consultant has been issued with a termination of contract letter. Request for allocation of new consultant done and new contractor appointed. | Letter of Termination of contract New consultant appointment letter |
| CWP_49 | Director Water and Sanitation | Polokwane x108 design, and implementation of internal engineering services Water | Water and Sanitation | % Polokwane x108 design Completed by Target Date | Percent | 100% | 50% | Feasibility | 25% | Target not achieved Consultant failed to submit the PPPSG work plan for Sub Precinct Ext 108 in Seshego. | Consultant has been issued with Termination of consultant. Request for allocation of new consultant is approved and new consultant is appointed | Termination letter. Appointment letter |
| ENERGY SERVICES | | | | | | | | | | | | |
| CWP_50 | Director Energy Services | Installation of Solar High Mast lights in (Rural Area) | Energy | 10 x solar high mast lights installed and energised | Percent | 100% | 40% | Constructed foundations | 10% | Target not achieved Service provider appointed, busy with foundations and traditional visits where the lights should be installed. | Delays in compiling the specifications for new technology in solar powered lights. Closing of the rolled over project before new ones are installed for budget control purpose. | Appointment letter, specifications |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|--------------------------|--|---------------------|--|---------------------|------------------------|---------------------------------|--|-----------------------------|---|---|--|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| CWP_51 | Director Energy Services | Construct 66kV line between Alpha and Matlala substations | Energy | Approved detailed designs for the construction of the overhead line | Percent | 100% | 50% | Servitude offer acceptance by the landowner | 20% | Target not achieved. Servitude negotiations ongoing. Busy with the land valuation process to prepare an offer for the landowners. Two landowners indicated that they will await the proposed offers once land is evaluated. The negotiations with the third one are far from being finished as he is hardly available | Ensure a special meeting is scheduled with the third landowner to deliberate on the matter to pave way for preparation of an offer for consideration. | Minutes of meetings, council resolution, attendance register for servitude negotiations, identified route. |
| CWP_53 | Director Energy Services | Upgrading of medium voltage radial feeders | Energy | 1200 x metres of medium voltage feeders connected to the grid towards completing ring circuits | Percent | 100% | 30% | Site establishment | 20% | Target not achieved. Appointed service provider, busy with pegging | Identification of underground services delays the pegging process | Progress report with pictorial evidence and payment certificate |
| CWP_54 | Director Energy Services | Electrification of Urban household's in Seshego Zone 8 Extension 133 (Phase 4) | Energy | 220 x electrified households | Percent | 100% | 60% | Erection of poles and construction of medium voltage network | 60% | Target Achieved | N/A | Progress report |
| CWP_55 | Director Energy Services | Electrification of Urban Households in Extension 78 | Energy | 143 x electrified households | Percent | 100% | 60% | Erection of poles and construction of medium voltage network | 60% | Target achieved | N/A | Appointment letter, minutes of meetings, payment certificate |
| CWP_56 | Director Energy Services | Provision of engineering services for Bakone Malapa | Energy | % of installation of energy engineering services for Bakone Malapa Completed by target date | Percent | 60% | 20% | Site Establishment | 0% | Target not achieved. Delays in appointment of service provider due to budget shortfall to cater for the scope of work. | Identify savings and transfer to this project, and revision of targets during budget adjustment. | Appointment of service provider |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|--------------------------|---|---------------------|--|---------------------|------------------------|---------------------------------|--|-----------------------------|---|--|--|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| CWP_59 | Director Energy Services | Installation of Solar High Mast lights (City entrances) | Energy | 2 x solar high mast lights installed | Percent | 100% | 40% | Constructed foundations | 10% | Target not achieved. Service provider appointed. Foundations not done as approvals by SANRAL and RAL should be obtained first. Quotation for RAL received and paid. waiting approval letter and SANRAL comments | RAL and SANRAL approvals requested, RAL paid | Appointment letter, RAL request for quote |
| CWP_60 | Director Energy Services | Replacement of 11kV oil switchgears with latest technology switchgear | Energy | 5 x medium voltage oil circuit breakers (switchgear) replaced with vacuum circuit breakers | Percent | 100% | 60% | 3 x medium voltage oil circuit breakers (switchgear) replaced with vacuum circuit breakers | 60% | Target Achieved | N/A | Handover/completion certificate and commissioning sheets |
| CWP_61 | Director Energy Services | Retrofit Streetlights with Solar Powered Light Fitting along Dendron Road City Entrance | Energy | 90 x conventional Dendron Road streetlights retrofitted with solar streetlights | Percent | 100% | 50% | 45 x conventional streetlight fittings retrofitted with solar streetlights | 20% | Target not achieved Service provider appointed, waiting material delivery in January 2026 | Session used to accelerate material delivery and thus delivery is expected end of January 2026 | Appointment letter. Session |
| CWP_62 | Director Energy Services | Retrofit streetlights to Solar streetlights in the CBD streets | Energy | 130 x conventional CBD streetlights retrofitted with solar streetlights | Percent | 100% | 50% | 65 x conventional streetlight fittings retrofitted with solar streetlights | 20% | Target not achieved Service provider appointed, 18 lights installed, waiting other material delivery | Long lead materials ordered, delivery end January 2026 | Appointment, purchase order |
| CWP_64 | Director Energy Services | Retrofit existing grid powered high mast light with solar powered lights in rural cluster | Energy | 1 x grid powered high mast light retrofitted with solar powered light | Percent | 100% | 100% | 1 x grid powered high mast light retrofitted with solar powered high mast light | 0% | Target not achieved Project no longer needed as Eskom is assisting with connections to energise the lights | Project to be reconsidered during budget adjustment | Not applicable |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|----------------------|-------------------------------|---|----------------------|---|---------------------|------------------------|---------------------------------|--|-----------------------------|---|--|---------------------------|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| CWP_65 | Director Energy Services | Procurement of specialised testing equipment for various maintenance teams | Energy | 8 x specialised testing equipment delivered | Percent | 100% | 20% | Appointment of service provider | 0% | Target not achieved Advertised and closing January 2026. The delay was due to revisioning of specifications and making the project multi year. | Its supply and delivery, thus completion in time is possible | Advert |
| CWP_66 | Director Energy Services | Replacement of conventional meter boxes with protective electrical enclosure | Energy | 60 x conventional meter boxes replaced by target date | Percent | 100% | 30% | Procurement of protective electrical enclosures | 30% | Target achieved | N/A | Invoice and delivery note |
| CWP_67 | Director Energy Services | Upgrading of power system protection relays at substations | Energy | 15 x protection relays upgraded | Percent | 100% | 20% | Appointment of service provider | 0% | Advertised and closing January 2026. Project delayed due to adjusting specifications change of scope | Design a year in advance | Tender document |
| CWP_69 | Director Energy Services | Movement of Grid powered high mast lights from rural cluster to extension 78 and Seshego zone 8 extension | Energy | 2 x grid powered high mast lights from rural clusters relocated from to Polokwane Extension 78 and Seshego Zone 8 Extension 133 | Percent | 100% | 100% | 2 x grid powered high mast lights relocated | 0% | Project is dependent on the one for retrofitting rural high mast lights. Eskom now on board to give capacity after intervention | Budget to be channelled to more urgent projects during budget adjustment | Proof of payment to Eskom |
| CWP_70 | Director Energy Services | Polokwane x108 design, and implementation of internal engineering services Electricity | Energy | Approved detailed designs for Polokwane Extension 108 | Percent | 100% | 40% | Feasibility study and project scoping | 60% | Inadequate POE provided to support the actual achievement of 60% | Inadequate POE provided to support the actual achievement | Preliminary designs |
| ROADS AND STORMWATER | | | | | | | | | | | | |
| CWP_71 | Director Roads and Stormwater | Paving of internal streets at Mankgaile, Ga-Mokoatedi to D4040 until Ga - Rachidi | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-------------------------------|--|----------------------|--|---------------------|------------------------|---------------------------------|--|-----------------------------|------------------------|---------------------|--|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| CWP_72 | Director Roads and Stormwater | Paving of internal streets in Seshego Zone 2 | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |
| CWP_73 | Director Roads and Stormwater | Paving of internal streets in Seshego Zone 3 | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |
| CWP_74 | Director Roads and Stormwater | Paving of internal streets in Seshego Zone 5 | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |
| CWP_75 | Director Roads and Stormwater | Paving of internal streets in Seshego Zone 6 | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |
| CWP_76 | Director Roads and Stormwater | Paving of internal streets in Seshego Zone 8 | Roads and Stormwater | To pay outstanding invoices to the service provider | Percent | 100% | 100% | To pay outstanding invoices to the service provider | 100% | Target achieved | N/A | Payment certificate |
| CWP_77 | Director Roads and Stormwater | Refurbishment of Damaged Road signage in the City CBD | Roads and Stormwater | 340 road signs installed | Percent | 100% | 50% | Installation of 170 road signs | 62.50% | Target achieved | N/A | Job Cards Quarterly progress report for road signs |
| CWP_78 | Director Roads and Stormwater | Dual carriage way access road to Mankweng | Roads and Stormwater | 100% of Planning for Dual carriage way access road to Mankweng | Percent | 100% | 100% | Completion of Detail Design | 100% | Target achieved | N/A | scoping, preliminary and design report |
| CWP_79 | Director Roads and Stormwater | Paving of internal street from university road to Makanye primary school (Ward 07) | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |
| CWP_80 | Director Roads and Stormwater | Hospital views additional roads | Roads and Stormwater | Tarring of 1.5km | Percent | 100% | 100% | Completion of 1.5km tarred road | 100% | Target achieved | N/A | Progress report |
| CWP_84 | Director Roads and Stormwater | Upgrading of gravel 1 road to tar at 28 th street in zone A Seshego | Roads and Stormwater | 0,2km of Road upgraded | Percent | 100% | 50% | Allocation of the contractor. Site establishment and layer works | 50% | Target achieved | N/A | Progress report |
| CWP_85 | Director Roads and Stormwater | Upgrading of gravel 1 road to tar at 29 th street in zone A Seshego | Roads and Stormwater | 0,2km of Road upgraded | Percent | 100% | 50% | Allocation of the contractor. Site establishment and layer works | 51.04% | Target achieved | N/A | Progress report |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-------------------------------|--|----------------------|--|---------------------|------------------------|---------------------------------|---|-----------------------------|--|---|-------------------------------|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| CWP_86 | Director Roads and Stormwater | Upgrading of gravel 1 road to tar at 30 th street in zone A Seshogo | Roads and Stormwater | 0,2km of Road upgraded | Percent | 100% | 50% | Allocation of the contractor. Site establishment and layer works | 54.40% | Target achieved | N/A | Progress report |
| CWP_87 | Director Roads and Stormwater | Refurbishment of Street Names Boards in the City CBD | Roads and Stormwater | 480 Street names boards Refurbished | Percent | 100% | 50% | 240 Street names boards Refurbished | 62.08% | Target achieved | N/A | Job Cards and Progress report |
| CWP_89 | Director Roads and Stormwater | Completion of the link to SANRAL roads network | Roads and Stormwater | 100% Planning | Percent | 100% | 100% | 100% planning | 100% | Target achieved | N/A | Detailed design |
| CWP_90 | Director Roads and Stormwater | Paving of Sekoala primary school road to Mehlakong (ward 29) | Roads and Stormwater | 1.2 Kilometre of streets to be Paved | Percent | 100% | 85% | Completion of layer works, base and kerbing, installation of pavement bricks | 91% | Target achieved | N/A | Progress report |
| CWP_91 | Director Roads and Stormwater | Flood Repair and Stormwater upgrade in Futura Street to Sandriver stream | Roads and Stormwater | 500m of storm water system upgraded | Percent | 100% | 50% | Site establishment, Excavation, prepare bedding, shuttering and cast concrete | 51% | Target achieved | N/A | Progress report |
| CWP_92 | Director Roads and Stormwater | Rehabilitation of Rabie Street | Roads and Stormwater | 0.3 km road rehabilitation | Percent | 100% | 50% | Milling | 0% | Project was completed in the previous financial year; the available budget was used to pay service providers outstanding invoice | Target to be adjusted during budget adjustments | Payment certificate |
| CWP_93 | Director Roads and Stormwater | Rehabilitation of Burgers Street | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Remittance contractor |
| CWP_94 | Director Roads and Stormwater | Rehabilitation of Dorp Street | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Remittance contractor |
| CWP_95 | Director Roads and Stormwater | Rehabilitation of Jorrisen from Munnik Ave to Dahl Street | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Remittance contractor |
| CWP_97 | Director Roads and Stormwater | Tarring of Road from Tshebela to Moshate | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding | 99% | Target not achieved, payment was not | Payment to be made once all works are completed on site | Progress report and |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-------------------------------|---|----------------------|--|---------------------|------------------------|---------------------------------|--|-----------------------------|---|--|---|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| | | | | | | | | invoices to the service providers | | paid in full due to outstanding works on site | | payment certificate |
| CWP_98 | Director Roads and Stormwater | Upgrading of road from Mohlonong to Kalkspruit | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 98% | Target not achieved. Service provider not paid in full due to outstanding works on site | Service provider to be paid in full once all outstanding works are completed | Progress report and payment certificate |
| CWP_99 | Director Roads and Stormwater | Dual carriage way access road to Mankweng | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 0% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Remittance contractor |
| CWP_100 | Director Roads and Stormwater | Paving of internal street in Ga Dikgale Moshate | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |
| CWP_101 | Director Roads and Stormwater | Upgrading of access road in Ga Makgoba | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |
| CWP_102 | Director Roads and Stormwater | Upgrading of road from Nobody Traffic circle to Moshate Mothapo | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |
| CWP_103 | Director Roads and Stormwater | Upgrading of road from Phomolong to Makgwareng | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 78.50% | Target not achieved, Service provider not paid in full due to outstanding works | Service provider to be paid in full once all outstanding works are completed | Progress report and payment certificate |
| CWP_104 | Director Roads and Stormwater | Upgrading of road from Spitzkop to Segwasi | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 65% | Target not achieved, service provider was not paid in full due to outstanding works on site | Service provider to be paid once all outstanding works are completed | payment certificate and progress report |
| CWP_105 | Director Roads and Stormwater | Upgrading of road from Titibe to Marobala and Makgoba | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 70% | Target not achieved, Service provider was not paid in full due to outstanding works on site | Service provider to be paid in full once all outstanding works are completed | Progress report and payment certificate |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-------------------------------|--|----------------------|--|---------------------|------------------------|---------------------------------|--|-----------------------------|---|---|---|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| CWP_106 | Director Roads and Stormwater | Upgrading of road from Matobole to Silicon | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |
| CWP_107 | Director Roads and Stormwater | Upgrading of Access Road to Feke | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |
| CWP_108 | Director Roads and Stormwater | Paving of road from Sengatane (D3330) to Chebeng (ward 09) | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 49% | Target not achieved, service provider was not paid in full due to project not yet completed | Service provider to be paid in full once all outstanding works are completed, currently the project is practically completed, and contractor is busy with snag list. Contractor to fast track completing the snag list after builders' holidays | Payment certificate |
| CWP_109 | Director Roads and Stormwater | Upgrading of road D3432 from Ga-Mosi (Gilead Road) via Sengatane to Chebeng (ward 16) | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Remittance and payment certificate |
| CWP_110 | Director Roads and Stormwater | Paving of road in ga Thoka from reservoir to Makanye 4034 (ward 27) | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 51.54% | Target not achieved, Service provider was not paid in full due to outstanding works on site | Service provider to be paid in full once all outstanding works are completed | Progress report and payment certificate |
| CWP_111 | Director Roads and Stormwater | Upgrading of arterial road in Tshware from Taxi rank via Tshware village to mamotshwa clinic (ward 30) | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |
| CWP_112 | Director Roads and Stormwater | Paving of internal street from Solomondale to D3997 (ward 32) | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |
| CWP_113 | Director Roads and Stormwater | Upgrading of road from Ga Mamphaka to | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 58% | Target not achieved, Service provider was not paid in | Service provider to be paid in full once outstanding works are completed | Progress report and payment certificate |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-------------------------------|--|----------------------|--|---------------------|------------------------|---------------------------------|--|-----------------------------|---|---|--|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| | | Spitzkop (ward 34) | | | | | | | | full due to outstanding works on site | | |
| CWP_114 | Director Roads and Stormwater | Paving of Internal Street in Ga Ujane to D3363 (ward 40) | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 0% | To pay outstanding invoices to the service providers | 100% | Target achieved. project was completed in the 2024/25 financial year with contractor fully paid. There will be no payments in the current financial year. | Target achieved. project was completed in the 2024/25 financial year with contractor fully paid. There will be no payments in the current financial year. | N/A |
| CWP_115 | Director Roads and Stormwater | Upgrading of arterial road from D3355 to Monotwane to Matlala clinic (ward 41) | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 98% | Target not achieved. Service provider not paid in full due to outstanding works on site | Service provider to be paid in full once all outstanding works are completed | Progress report and payment certificate practical completion certificate |
| CWP_116 | Director Roads and Stormwater | Upgrading of arterial road in Magongwa village from road D3378 to road D19 (ward 42) | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Remittance-payment to contractor |
| CWP_117 | Director Roads and Stormwater | Upgrading of arterial road D3383 in Setumong via Mahoi to Kgomo school (Ward 43) | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 94% | Target not achieved. Service provider was not paid in full due to outstanding works on site | Service provider to be paid in full once all outstanding works are completed | Progress report and payment certificate |
| CWP_118 | Director Roads and Stormwater | Upgrading of arterial road from Moetagare into Setumong D3382 | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate and completion certificate |
| CWP_119 | Director Roads and Stormwater | Upgrading of arterial road from Ditshweneng to Maja Moshate | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Payment certificate |
| CWP_120 | Director Roads and Stormwater | Upgrading of arterial road D3472 Ga-Setati to Mashobohlang D3332 | Roads and Stormwater | planning for 1km | Percent | 100% | 100% | Completion of Detail Design | 100% | Target achieved | N/A | Scoping, Preliminary and detail design reports |
| CWP_121 | Director Roads and Stormwater | Rehabilitation of Oost Street | Roads and Stormwater | 0.7 km road rehabilitated | Percent | 100% | 50% | Milling and stabilising | 204% | Target achieved | N/A | Progress report and |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-------------------------------|--|----------------------|---|---------------------|------------------------|---------------------------------|--|-----------------------------|---|---|---|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| | | | | | | | | | | | | completion certificate |
| CWP_122 | Director Roads and Stormwater | Rehabilitation of Campell street | Roads and Stormwater | 0,5km road rehabilitated | Percent | 100% | 50% | Milling and stabilising | 88% | Target Achieved. Project completed. Due to insufficient budget only 0,44km was implemented and not the 0,5km | The remaining 60m to be rehabilitated once sufficient budget is made available to the project during budget adjustment | Progress report and completion certificate |
| CWP_123 | Director Roads and Stormwater | Rehabilitation of Boom from Devenish to excelsior | Roads and Stormwater | To pay outstanding invoices to the service providers | Percent | 100% | 100% | To pay outstanding invoices to the service providers | 100% | Target achieved | N/A | Remittance contractor. |
| CWP_124 | Director Roads and Stormwater | Upgrading of Beryl Road from gravel to Asphalt surfacing parallel to the railway line leading to Celtic Lodge Estate | Roads and Stormwater | Completion of Detail Design | Percent | 100% | 100% | Completion of Detail Design | 100% | Target achieved | N/A | Scoping, Preliminary and detailed design |
| CWP_125 | Director Roads and Stormwater | Upgrading of Storm water in Seshego | Roads and Stormwater | Construction of manholes, back filling and installation of storm water system | Percent | 100% | 50% | Excavation and installation of storm water system | 10% | Target not achieved. Contractor delayed commencing with the project as Community wanted the designs to be changed from open storm water system to a closed stormwater system. | Presentation was made to the community and scope of works was agreed for open system as per the initial designs. Contractor to resume with the project and fast track project implementation after builder's holidays | Allocation letter, progress report and minutes of the scope presentation to the community stakeholders. |
| CWP_127 | Director Roads and Stormwater | Rehabilitation of streets in Polokwane (Bendor/Penina Park/flora park and western burg) | Roads and Stormwater | 2km road rehabilitated | Percent | 100% | 50% | Milling and stabilising | 26% | Target not achieved. Due to insufficient budget only 0,52km was rehabilitated | The remaining 1,48km to be rehabilitated once sufficient budget is made available to the project during budget adjustment | Progress report and completion certificate |
| CWP_128 | Director Roads and Stormwater | Rehabilitation of streets in Bendor (pierre, neethling and Rhodesdrift) | Roads and Stormwater | 3km road rehabilitated | Percent | 100% | 50% | Milling and stabilising | 30% | Target not achieved Due to insufficient | The remaining 1,5km to be rehabilitated once sufficient budget is made available to | Progress report and completion certificate |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|-------------------------|----------------------------------|--|---|---|---------------------|------------------------|---------------------------------|---|-----------------------------|--|---|-------------------------|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| | | | | | | | | | | budget only 1.5km was implemented and not the 3km | the project during budget adjustment | |
| CWP_129 | Director Roads and Stormwater | Upgrading of storm water in Ivy Park | Roads and Stormwater | 0.1km km of stormwater upgraded | Percent | 100% | 50% | Excavation | 0% | Target not achieved, the private developer appointed to do the same scope of work that which the Municipality has already designed, the Municipality's engineer had to review the designs as some part of the designs is to be done by the developer | Contractor allocated, project to resume after builder's holidays | The revised BOQ |
| TRANSPORTATION SERVICES | | | | | | | | | | | | |
| CWP_130 | Director Transportation Services | PT facilities Upgrade at Indian centre | Public Transport Infrastructure Development | 100% of 1x PT facility upgrade completed by targeted date | Percent | 100% | 90% | Paving and curbs, Mass earthworks, construction of layer works, Construction of loading bays (concrete and structural steel works), Construction of food court. | 91% | Target achieved | N/A | Progress report |
| CWP_131 | Director Transportation Services | Widening of Sandriver bridge (trunk) | Public Transport Infrastructure Development | 100% of widening of 1x Sandriver bridge(trunk) completed by Target date | Percent | 100% | 85% | Construction of loading bays (concrete and structural steel works), Construction of food court, Milling, construction of base layer & resurfacing of excelsior street, Road marking | 59% | Performance not achieved due to the following reason: There have not been no activities on site for the month of November and December since the Department of Labour has requested that a | Due to the approval having been granted on the 5th of December, a date close to builders holidays, the contractor will only be able to resume with works after builders holidays. | Project Progress Report |

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|-----------------------------------|----------------------------------|---|---|---|----------------------|------------------------|---------------------------------|---|-----------------------------|--|---|------------------------|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| | | | | | | | | and signage, Electrical installations (including testing and commissioning), Plumbing installations, Construction of food stalls, Outdoor furniture | | Notification of Construction currently used on the project be upgraded to a Construction Permit since well the construction duration has gone over 12 months. Approval period for the permit is 30 days. | | |
| CWP_132 | Director Transportation Services | Refurbishment of daytime layover facility | Public Transport Infrastructure Development | 100% of Refurbishment of 1x daytime layover facility completed by target date | Percent | 100% | 100% | Completion of bridge deck, parapets, balustrades, backfilling, finishing of slopes | 0% | Target not achieved. National Department of Transport stopped new PTNG infrastructure projects | Allocate alternative funding source as NDoT stopped new PTNG infrastructure projects. | Completion Certificate |
| CWP_133 | Director Transportation Services | Upgrade of transit mall | Public Transport Infrastructure Development | 100% Upgrading of transit mall Phase 1 (Upgraded 4 streets intersections, 300m road rehabilitation and 540m NMT) completed by target date | Percent | 100% | 30% | Two (2) intersections 100% completed and 2 at 40%. 40% road rehabilitation completed, NMT for road sections between the intersections 100% and NMT for other road sections between the intersections 40%. | 0% | The attached POE is not sufficient to support the reported performance. | The attached POE is not sufficient to support the reported performance. | Progress report |
| CWP_134 | Director Transportation Services | Provision of Bus Stop Shelters | Public Transport Infrastructure Development | 100% 10 Leeto Bus Shelter Constructed by Target date | Percent | 100% | 60% | 4 bus stop shelters 100% complete. | 1% | The contractor is finalising the contractual documents to enable them start with the physical works. | The contractual documents will be submitted during quarter 3. | None |
| PLANNING AND ECONOMIC DEVELOPMENT | | | | | | | | | | | | |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|--|---|----------------------------|--|---------------------|------------------------|---------------------------------|--|-----------------------------|--|---|---|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| CWP_135 | Director Planning and Economic Development | Township Establishment for the Eco-estate at Game Reserve | City and Regional Planning | % of Township Establishment for the Eco-estate at Game Reserve supported by feasibility studies Completed by target date | Percent | 100% | 45% | MPT decision on township application | 10% | Target not achieved due to late submission of Environmental Impact Assessment Report to the Environmental Department by the Service Provider | Written a letter to service provider to provide a report on project delays/non-compliance with work schedule and to revise project timelines and completion date. | Letter to service provider comments on submitted Environmental report |
| CWP_136 | Director Planning and Economic Development | Land acquisition | City and Regional Planning | Draft deed of sale with private property owners | Percent | 100% | 40% | Valuation of property | 40% | Target achieved | N/A | Valuation Reports |
| CWP_137(A) | Director Planning and Economic Development | Urban low-cost Housing (RDP) including Informal Settlement | Human Settlements | 100% 45 number of Construction, inspection and approval of BNG houses (Informal Settlement Upgrading) | Percent | 100% | 30% | Appointment of Service Providers for the Construction of 45 Housing Units in Informal Settlement and Urban Infill | 30% | Target Achieved | N/A | Appointment letter |
| CWP_137 | Director Planning and Economic Development | Registration of new applications and migration of existing data to National Need Registrar (NHNR) | Human Settlements | % of new housing applications captured and % of existing applications migrated from the old database to NHNR | Percent | 100% | 100% | % of new housing application captured including the existing old data migrated to NHNR | 0% | Insufficient POE's to support actual performance | Insufficient POE's to support actual performance | New housing application stets Migration of old data stets |
| CWP_139 | Director Planning and Economic Development | Facilitate the transfer of low-cost housing | Human Settlements | % of low-cost housing transferred | Percent | 100% | 100% | % of low-cost housing transferred | 0% | Insufficient POE's to support actual performance | Insufficient POE's to support actual performance | Memo including spreadsheet showing title deed issue |
| CWP_140 | Director Planning and Economic Development | Rural low-cost Housing (RDP) | Human Settlements | 100% 200 Number of Houses Built in Rural Areas | Percent | 100% | 80% | Appointment of Service Providers for the Construction of 200 Housing Units in Informal Settlement and Urban Infill | 30% | Target Achieved | N/A | Appointment letter |
| CWP_141 | Director Planning and Economic Development | Urban low-cost Housing (RDP) | Human Settlements | 100% 10 Number of Houses Built in Urban Areas | Percent | 100% | 80% | Appointment of Service Providers for the Construction of 10 Housing Units | 30% | Target Achieved | N/A | Appointment letter |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measure | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|-------------------------------|--|--|----------------------|--|-----------------|------------------------|---------------------------------|--|-----------------------------|---|---|---|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| | | | | | | | | in Informal Settlement and Urban Infill | | | | |
| CWP_142 | Director Planning and Economic Development | Housing Consumer Education and awareness | Human Settlements | % of awareness campaign conducted on BNG (RDP), home ownerships including upgrading of Informal Settlement | Percent | 100% | 50% | Consumer Education / awareness campaign on BNG(RDP) home ownerships including upgrading of Informal Settlement | 0% | Target is not achieved The completed forms are handed over to the beneficiary. | To retrieve all the forms issued to the beneficiaries | Individual Subsidy Form for Verified Beneficiaries List of Beneficiary lists submitted by Councillors' for both Urban and Rural Wards |
| CORPORATE AND SHARED SERVICES | | | | | | | | | | | | |
| CWP_143 | Director Corporate and Shared Services | Renovation of Municipal offices at Seshego Zone 1: | Facility Maintenance | 100% 01 Municipal Office Renovated by target date and be issued with Completion Certificate | Percent | 100% | 75% | Re-painting of building structure, replacement of faulty electrical components, replacement of damaged fittings | 100% | Target achieved | N/A | Completion certificate, invoice |
| CWP_144 | Director Corporate and Shared Services | Renovation of Municipal offices at Seshego Zone 3 | Facility Maintenance | 100% 01 Municipal Office Renovated By target date and be issued with Completion Certificate | Percent | 100% | 75% | Re-painting of building structure, replacement of faulty electrical components, replacement of damaged fittings | 75% | Target achieved | N/A | Progress report, invoice |
| CWP_145 | Director Corporate and Shared Services | Renovation of Municipal offices at Seshego Zone 8: | Facility Maintenance | 100% 01 Municipal Office Renovated By target date and be issued with Completion Certificate | Percent | 100% | 75% | Re-painting of building structure, replacement of faulty electrical components, replacement of damaged fittings | 100% | Target achieved | N/A | Completion certificate, invoice |
| CWP_146 | Director Corporate and Shared Services | Refurbishment of New Council Chamber | Facility Maintenance | % Refurbishment of New Council Chamber Completed by target date and be issued with Completion Certificate | Percent | 100% | 100% | Replacement of Air Conditioning Plant, Repaint of external structure, replacement of faulty electrical and plumbing fittings | 100% | Target achieved | N/A | Completion certificate, invoice |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|--------------------|--|---|--------------------------------------|--|---------------------|------------------------|---------------------------------|---|-----------------------------|---|---|------------------------------------|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| CWP_147 | Director Corporate and Shared Services | Refurbishment of Aganang Municipal Hall | Facility Maintenance | % Refurbishment of Aganang Municipal Hall Completed by target date and be issued with Completion Certificate | Percent | 100% | 75% | Replacement of roof structure, sanitary fittings, electrical fittings, flooring | 100% | Target achieved | N/A | Practical completion certificate |
| CWP_148 | Director Corporate and Shared Services | Refurbishment Aganang Cluster offices: Mohlonong | Facility Maintenance | % of Refurbishment Aganang Cluster offices | Percent | 100% | 75% | Repainting of walls, Waterproofing, replacement of sanitary fittings, electrical fittings | 100% | Target achieved | N/A | Completion certificate, invoice |
| CWP_149 | Director Corporate and Shared Services | Municipal Furniture and Office Equipment's | Facility Maintenance | % of office furniture and equipment Purchased by target date | Percent | 100% | 100% | Purchasing of Furniture and office equipments | 100% | Target achieved | N/A | Invoice, delivery notes |
| CWP_150 | Director Corporate and Shared Services | Procurement of Laptops, PCs and Peripheral Devices | Information Communication Technology | 4 Quarterly Reports on procurement of Laptop and PCs by 30 June each year | Number | 4 | 2 | 2 reports on procurement of Laptop and PC | 2 | Target achieved | N/A | Report |
| CWP_151 | Director Corporate and Shared Services | Network Upgrade | Information Communication Technology | 100% 6 Municipal site offices implemented with Community Wi-fi network by 30 June each year | Percent | 100% | 50% | Appointment of service provider | 50% | Target achieved | N/A | Appointment of service provider |
| CWP_152 | Director Corporate and Shared Services | Procurement, licencing and Management of online facility and boardroom booking solution | Information Communication Technology | 100% 1 online boardroom booking solution procured by target 2027 | Percent | 100% | 50% | Development of terms of reference | 50% | Target achieved | N/A | Terms of reference |
| CWP_153 | Director Corporate and Shared Services | Procurement of Laptops for ISDG Interns | Information Communication Technology | 4 reports on procurement of Laptops for ISDG by June 2026 | Number | 4 | 2 | 2 reports on procurement of Laptop for ISDG | 2 | Target achieved | N/A | Report |
| CWP_154 | Director Corporate and Shared Services | Acquisition of fleet | Fleet Management Services | Fleet acquired through the fleet model as approved by council | Percent | 50% | 15% | Submission of fleet specifications/re quirements to SCM | 15% | Target achieved | N/A | Fleet specifications/r equirements |
| COMMUNITY SERVICES | | | | | | | | | | | | |
| CWP_155 | Director Community Services | Grass Cutting equipment's | Sports and Recreation | 18 Grass Cutting Equipment's purchased by target date | Percent | 100% | 100% | Delivery of equipment | 122% | Target achieved | N/A | Purchase Order |
| CWP_156 | Director Community Services | Construction of Sebayang / Dikgale Sport Complex | Sports and Recreation | 100% of Site Establishment, Construction of Guard House and Ablution Block, and Planting of | Percent | 100% | 25% | Site Establishment and Construction of Guardhouse | 18% | Target not achieved because of dispute over | Affected Councillors have agreed to meet in January 2026 to resolve the dispute | Project Progress Report |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measure ment | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-----------------------------|--|-----------------------|---|----------------------|------------------------|---------------------------------|--|-----------------------------|--|----------------------|-------------------------|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| | | | | Grass for Sebayeng / Dikgale Sport Complex completed by target date | | | | | | appointment of EPWP personnel | | |
| CWP_157 | Director Community Services | Upgrading of Nirvana stadium | Sports and Recreation | 100% of Drilling, Equipping of Borehole, Installation of 4x10000L Water Tanks and Installation of Instant Lawn for Nirvana Stadium completed by target date | Percent | 100% | 50% | Drilling and Equipping of Borehole | 100% | Target achieved | N/A | Completion Certificate |
| CWP_158 | Director Community Services | Construction of Softball stadium in City Cluster | Sports and Recreation | 100% of Construction of External Works (Pump Room, Guardhouse, Retaining Wall Field C, External Reticulation, Fire Water Tank Installation), Installation of Electrical Lights on Field C, Construction of Main Grandstand and External Works/ Roads completed by the target date | Percent | 100% | 30% | Installation of Electrical Lights on Field B and C | 100% | Target achieved | N/A | Project Progress Report |
| CWP_159 | Director Community Services | Upgrading of Mohlonong Stadium | Sports and Recreation | 100% of Installation Irrigation System, Planting of Grass and Top Dressing Upgrading of Mohlonong Stadium Completed by target date | Percent | 100% | 50% | Installation of Irrigation System | 50% | Target achieved | N/A | Report and Photos |
| CWP_160 | Director Community Services | Construction of Mankweng Stadium | Sports and Recreation | 100% Construction of Stormwater, Soccer Pitch, Refurbishment of Combi Courts and Installation of Fire Tank for Mankweng Stadium completed by target date | Percent | 100% | 35% | Construction of Soccer Pitch | 20% | Target not achieved because of water pressure challenge to irrigate the soccer pitch | Drilling of Borehole | Project Progress Report |
| CWP_161 | Director Community Services | Construction of Laastehoop Sport Complex. | Sports and Recreation | 100% Installation of Steel Pavillion for Laastehoop Sports Complex completed by target date | Percent | 100% | 50% | Appointment of Service Provider | 50% | Target Achieved | N/A | Appointment Letter |
| CWP_162 | Director Community Services | Chuene Maja Sports Complex | Sports and Recreation | 100% of Site Clearing, Measuring and Levelling of Field and | Percent | 100% | 50% | Measuring and Levelling of field | 50% | Target achieved | N/A | Report |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measure ment | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-----------------------------|---|---------------------|---|----------------------|------------------------|---------------------------------|---|-----------------------------|---|--|----------------------------|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| | | | | Installation of Soccer Poles and Nets Completed by target date | | | | | | | | |
| CWP_163 | Director Community Services | Procurement of Library Books | Cultural Services | 260 Books procured for libraries | Percent | 100% | 100% | Supply and Delivery | 615% | Target achieved | N/A | Delivery Note and Invoice |
| CWP_164 | Director Community Services | Theft detection systems for Municipal libraries | Cultural Services | 2 Theft Detector Systems procured and installed in municipal libraries | Percent | 100% | 50% | Advertisement of the project | 50% | Target achieved | N/A | Tender advertisement |
| CWP_165 | Director Community Services | Extension of landfill site (Weltevreden) | Waste Management | 100% Construction of perimeter fence, grading of service road | Percent | 100% | 50% | Construction of perimeter fence | 26% | Target not achieved because of the bush clearance work. | Target will be reviewed during that the adjustment to include fencing in the third quarter | Progress report |
| CWP_166 | Director Community Services | 240 litre bins | Waste Management | 600 x 240 litre bins purchased by the target date | Percent | 100% | 100% | Delivery | 116% | Target achieved | N/A | Delivery Notes and Invoice |
| CWP_167 | Director Community Services | 6 & 9 M3 Skip containers | Waste Management | 15 x Skip containers purchased by the target date | Percent | 100% | 100% | Supply and Delivery | 133% | Target achieved | N/A | Delivery Notes and Invoice |
| CWP_168 | Director Community Services | Procurement of Concrete Street Bins | Waste Management | 50 x Concrete Street Bins purchased by Target Date | Percent | 100% | 50% | Supply and delivery of concrete bins | 760% | Target achieved | N/A | Delivery Notes and Invoice |
| CWP_169 | Director Community Services | Seshego transfer station | Waste Management | 100% of Construction of office, Guard house, Construction of platform and paving Completed by target date | Percent | 100% | 100% | Construction of platform and paving | 100% | Target achieved | N/A | Progress reports |
| CWP_170 | Director Community Services | Westenburg Transfer Station | Waste Management | 100% of Construction of office, Guard house, Construction of platform and paving Completed by target date | Percent | 100% | 100% | Construction of platform and paving | 100% | Target achieved | N/A | Progress reports |
| CWP_171 | Director Community Services | Molepo Transfer Station | Waste Management | 100% of design approval, site clearance, Construction of fence, borehole, guard house construction of platforms Completed by target | Percent | 100% | 50% | Site establishment, site clearance and drilling of borehole | 50% | Target achieved | N/A | Progress reports |
| CWP_172 | Director Community Services | Ga- Maja transfer station | Waste Management | 100% Construction of fence, borehole, guardhouse and platform Completed by target date | Percent | 100% | 50% | Site establishment, site clearance and drilling of borehole | 50% | Target achieved | N/A | Progress reports |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-----------------------------|---|---------------------------------|--|---------------------|------------------------|---------------------------------|---|-----------------------------|--|---|---|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| CWP_173 | Director Community Services | Ga- Chuene transfer station | Waste Management | 100% Construction of fence, borehole, guardhouse and platform Completed by target date | Percent | 100% | 50% | Site establishment, site clearance and drilling of borehole | 50% | Target achieved | N/A | Progress reports |
| CWP_174 | Director Community Services | Gates and parameter fence at Webster depot | Waste Management | 100% of replacing the broken gates and repairing broken fence Completed by target date | Percent | 100% | 50% | Allocation of a contractor | 100% | Target achieved | N/A | Invoice and Pictures |
| CWP_175 | Director Community Services | Rehabilitation of Weltevreden landfill site | Waste Management | 100% Engineering designs, Permit application and Landfill capping | Percent | 100% | 50% | Appointment of contractor | 25% | Service provider was not appointed | Not provided | Approved memo for appointment of Contractor |
| CWP_176 | Director Community Services | Installation of CCTV cameras & Fibre Network | By-Law Enforcement and Security | 6 CCTV cameras Installed by 30 June 2026 | Percent | 100% | 50% | Delivery of CCTV cameras | 100% | Target achieved | N/A | Delivery note, invoice and completion certificate |
| CWP_177 | Director Community Services | Provision two-way radios | By-Law Enforcement and Security | 30 Two-way radios Purchased by target date | Percent | 100% | 50% | Bid advertisement | 50% | Target achieved | N/A | Terms of reference |
| CWP_178 | Director Community Services | Provision of Access Control Systems and equipment | By-Law Enforcement and Security | 3 Facilities installed with access Control systems and equipment | Percent | 100% | 50% | Delivery of equipments | 0% | Target not met. SCM busy finalizing the appointment of the service provider. | To request SCM to fast track the appointment of the service provider. | None |
| CWP_179 | Director Community Services | Supply and delivery of mobile guard houses | By-Law Enforcement and Security | 6 Mobile guard houses purchased by target date delivered by target date. | Percent | 100% | 100% | Delivery of guard houses | 217% | Target achieved | N/A | Invoice and delivery note |
| CWP_180 | Director Community Services | Purchase of Firearms | By-Law Enforcement and Security | 6 Firearms purchased by target date | Percent | 100% | 50% | Bid advertisement | 50% | Target achieved | N/A | Copy of advert |
| CWP_181 | Director Community Services | Purchase of Safe | By-Law Enforcement and Security | 1 Safes purchased by the target date | Percent | 100% | 50% | Issue purchase order to the service provider | 50% | Target achieved | N/A | Purchase order |
| CWP_182 | Director Community Services | Acquisition of fire Equipment | Disaster Management | 3 Fire equipment procured by the date | Percent | 100% | 100% | Supply and delivery of fire equipment | 100% | Target achieved | N/A | Invoice |
| CWP_183 | Director Community Services | Miscellaneous equipment and gear/ Ancillary equipment | Disaster Management | 30 Miscellaneous equipment procured by the target date | Percent | 100% | 100% | Supply and delivery of ancillary equipment | 100% | Target achieved | N/A | Invoice |
| CWP_184 | Director Community Services | Hydraulic equipment | Disaster Management | 2 Hydraulic equipment purchased by target date | Percent | 100% | 100% | Supply and delivery of hydraulic equipment | 100% | Target achieved | N/A | Invoice |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measure | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|------------|-----------------------------|--|--------------------------|---|-----------------|------------------------|---------------------------------|--|-----------------------------|---|--|--|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| CWP_185 | Director Community Services | Multipurpose branches Monitors | Disaster Management | 5 multi-purpose branches w procured by the target date | Percent | 100% | 50% | Bid advertisement | 50% | Target achieved | N/A | Invoice for delivered equipment |
| CWP_186 | Director Community Services | Rescue ropes/high angle | Disaster Management | 10 Rescue ropes/high angle procured by target date | Percent | 100% | 100% | Supply and delivery of rescue ropes | 100% | Target achieved | N/A | Invoice |
| CWP_187 | Director Community Services | Upgrading of City traffic & licensing centre | Traffic and Licensing | 100% Upgrading of city traffic & licensing centre completed by target date (Fencing) | Percent | 100% | 50% | Fencing | 40% | Target not achieved Poor performance by the contractor | Intention to terminate the contractor pending the remain term of the contract. | Quotation and Proforma invoices. |
| CWP_188 | Director Community Services | Construction of Mankweng Traffic and Licensing Testing Centre | Traffic and Licensing | 100% Earth works, Guard house, Paving, Construction impound office, Parking shelters completed by target date | Percent | 100% | 50% | Construction Guard house | 60% | Target achieved | N/A | Progress report. |
| CWP_189 | Director Community Services | Procurement of office furniture's for Customers and employees) | Traffic and Licensing | 100% Procurement of office furniture's completed by target date | Percent | 100% | 50% | Appointment of service provider | 100% | Target achieved | N/A | Invoice and delivery note. |
| CWP_190 | Director Community Services | Procurement of automatic number plate recognition | Traffic and Licensing | 1 automatic number plate recognition procured by target date | Percent | 100% | 50% | Allocation of service provider | 100% | Target achieved | N/A | Invoice and delivery note. |
| CWP_191 | Director Community Services | Refurbishment of Game Reserve facilities | Environmental Management | Refurbishment of Game Reserve facilities (2x Chalets) | Percent | 100% | 50% | Painting of 2 chalets | 100% | Target achieved | N/A | Invoice, pay certificate and pictures |
| CWP_192 | Director Community Services | Purchase of land for New Mankweng Cemetery | Environmental Management | Planning for the procurement of land for New Mankweng Cemetery | Percent | 100% | 50% | Community Engagement | 50% | Target achieved | N/A | Bjatladi Traditional Council resolution |
| CWP_193 | Director Community Services | Development of Heroes Acre in Silicon Cemetery | Environmental Management | Planning for Heroes Acre at Silicon Cemetery | Percent | 100% | 50% | Allocation of service provider | 100% | Target achieved | N/A | Appointment letter and developed designs |
| CWP_194 | Director Community Services | Grass cutting equipment's | Environmental Management | Procurement of 16 grass Cutting equipment | Percent | 100% | 100% | Supply and delivery of grass cutting equipment | 100% | Target achieved | N/A | Invoice and delivery note |
| CWP_195 | Director Community Services | Construction of Ablution Facilities at Mankweng Parks | Environmental Management | Construction of Ablution Facilities at Mankweng Parks | Percent | 100% | 50% | Construction of the ablution facilities | 50% | Target achieved | N/A | Progress report |
| CWP_196 | Director Community Services | Greening programme | Environmental Management | Planting of 700 trees | Percent | 100% | 50% | Supply and delivery of trees | 157% | Target achieved | N/A | invoice, delivery note and pictures |

| IDP Ref No | Responsible SBU | KPI Name | Municipal Programme | Annual Target Description/Annual Project Output | Unit of Measurement | Original Annual Target | 01 July 2025 - 31 December 2025 | | | | | |
|-----------------------------------|-----------------------------|--|---|---|---------------------|------------------------|---------------------------------|--|-----------------------------|---|---------------------|---|
| | | | | | | | Mid-Year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | PoE |
| CWP_197 | Director Community Services | Greening Programme for Disteneng | Environmental Management | Planting of 300 Trees at Extension 76 (Disteneng) | Percent | 100% | 50% | Supply and delivery of trees | 100% | Target achieved | N/A | Invoice, delivery note and pictures |
| CWP_198 | Director Community Services | Development of a regional parks In Rural Areas | Environmental Management | Planning for the Development of 1 regional park in Rural Area | Percent | 100% | 50% | Compile specifications | 50% | Target achieved | N/A | Specifications |
| CWP_199 | Director Community Services | Upgrading of Tom Naude Park | Environmental Management | Upgrading of Tom Naude Park (Installation of 3x high mast lights) | Percent | 100% | 50% | Allocation of service provider | 100% | Target achieved | N/A | Appointment letter, pictures, Location of solar lights |
| CWP_83 | Director Community Services | Upgrading of Triangle Park | Environmental Management | Upgrading of Triangle Park | Percent | 100% | 10% | Detailed designs | 10% | Target achieved | N/A | Detail design report |
| CHIEF OPERATIONS OFFICER | | | | | | | | | | | | |
| CWP_200 | Chief Operations Officer | Construction of Segopje Mobile Service Centre | Cluster Offices | 100% of installation of benches, fixing of perimeter fences and project completion by target date | Percent | 100% | 100% | Installation of benches, fixing of perimeter fences and project completion | 0% | Target set for the activities achieved in the previous year | N/A | Payment and completion certificates |
| BUDGET AND TREASURY OFFICE | | | | | | | | | | | | |
| CWP_201 | Chief Financial Officer | Provision of Laptops PCs BTO | Budget and Treasury Office: Treasury Office and Financial Support | 100% of Provision of Laptops PCs for BTO Completed by target date | Percent | 100% | 50% | Supply and delivery of Laptops PC for BTO | 99% | Target achieved | N/A | Segment as per Munsoft. Budget versus Actual. Request list Invoices Delivery Note |
| CWP_202 | Chief Financial Officer | BTO Cash counters | Budget and Treasury Office: Treasury Office and Financial Support | 100 % BTO Cash counters Procured by target date | Percent | 100% | 50% | Supply and delivery of BTO cash counters | 100% | Target achieved | N/A | Invoice Statement Delivery Note |
| CWP_203 | Chief Financial Officer | BTO amenities | Budget and Treasury Office: Treasury Office and Financial Support | 100 % of Procurement of BTO amenities by target date | Percent | 100% | 50% | Supply and delivery of BTO amenities | 58% | Target achieved | N/A | Cheque Requisition |

27. Detailed Mid-Year Institutional Performance Report - PHA

27.1 Basic Service Delivery

| IDP Ref No. | Responsible Owner | KPI Name | Strategic Objective | Baseline | Unit of Measurement | Original Annual Target | 1 July 2025 – 31 December 2025 | | | | | |
|---------------|-----------------------------|--|---------------------------|----------|---------------------|------------------------|--|--|-----------------------------|------------------------|---------------------|---|
| | | | | | | | Mid- year target | Target Description | Mid-year Actual Performance | Performance Challenges | Corrective Measures | POE |
| Core business | | | | | | | | | | | | |
| PHA_SD01 | Assistant Manager: property | percentage of Maintenance requests received and resolved within 7 days by 30 June 2026 | Improve quality of living | 100 | % | 100% | percentage of Maintenance requests received and resolved within 7 days by 30 June 2026 | Maintenance requests received and attended | 100% | N/A | N/A | Maintenance request logbook and forms that will show when the request was logged and closed |

27.2 Financial Viability

| IDP Ref No. | Responsible Owner | KPI Name | Strategic Objective | Baseline | Unit of Measurement | Original Annual Target | 1 July 2025 – 31 December 2025 | | | | | |
|-------------|-----------------------------|--|--------------------------------|----------|---------------------|------------------------|--------------------------------|--|------------------------------|--|---|---------------------------|
| | | | | | | | Mid-year Target | Target Description | Mid- year Actual Performance | Performance Challenges | Corrective Measures | POE |
| | | | | | | | | | | | | |
| PHA_VF01 | Assistant Manager: Property | % of PHA rental housing units occupied by 30 June 2026 | Enhance revenue and asset base | 94% | % | 95% | 95% | % of PHA rental housing units occupied | 62.4% | tenting Annadale EXT 02 is slow and also that the entity is unable to maintain the vacant unit at Garena and CRU due to financial constraints. | To appoint a service provider to market at risk based. Maintain few units at a time | Monthly occupancy reports |

| IDP No. | Ref | Responsible Owner | KPI Name | Strategic Objective | Baseline | Unit of Measurement | Original Annual Target | 1 July 2025 – 31 December 2025 | | | | | |
|----------|-----|-------------------------------|---|--------------------------------|------------------------------------|---------------------|---------------------------------------|---|---|---|---|---|--|
| | | | | | | | | Mid-year Target | Target Description | Mid- year Actual Performance | Performance Challenges | Corrective Measures | POE |
| PHA_VF02 | | Finance Manager | % of rental collected by 30 June 2026 | Enhance revenue and asset base | 57% | % | 95% | 95% | % of rental collected | 76.08% | The entity is unable to collect 95% as per the SHRA requirements. The entity is unable to collect 95% as per the SHRA requirements, also that some of the tenants are paying their rentals. | Continue to issue demand letter and evict one or two tenant at a time. | Monthly financial reports (section 71) |
| PHA_VF03 | | Finance Manager | Achieve unqualified audit opinion without material findings by 30 December 2025 | Enhance revenue and asset base | Unqualified audit opinion | Date | Qualified audit opinion | Achieve unqualified audit opinion without material findings by 30 December 2025 | Achieve unqualified audit opinion without material findings | Achieved unqualified audit opinion with material findings | Suppliers Not Paid Within 30 Days (MFMA Non-Compliance) DE recognition of Credit Balances – Inadequate Investigation Process | Prioritise payments in line with MFMA 30-day requirements. Enhance the methodology for investigating and derecognising credit balances. | AGSA Audit opinion report |
| PHA_VF04 | | Assistant Manager: Compliance | Development of the Audit Action Plan for AG Report by 31 | Enhance revenue and asset base | Developed Audit Action Plan Jan 25 | Date | Developed Audit Action Plan 31 Jan 25 | N/A | Developed Audit Action Plan | N/A | N/A | N/A | Developed Audit Action Plan |

| IDP No. | Ref | Responsible Owner | KPI Name | Strategic Objective | Baseline | Unit of Measurement | Original Annual Target | 1 July 2025 – 31 December 2025 | | | | |
|----------|-----------------|---|--------------------------------|--|----------|---|---|---|---|---|---|--|
| | | | | | | | | Mid-year Target | Target Description | Mid- year Actual Performance | Performance Challenges | Corrective Measures |
| | | | January 2026 | | | | | | | | | |
| PHA_VF05 | Finance Manager | Liquidity ratio Assess current ratio Assess acid test ratio by 30 June 2026 | Enhance revenue and asset base | New | Ratio | 2:1 1:1 | 2:1 1:1 | Liquidity ratio Assess current ratio Assess acid test ratio | 2:0.48 1:0.48 | The entity did not achieve the liquidity ratio target due to the approximately R9 million SHRA-related current liability for Annandale Extension 2. | Accelerate full tenanting of Annandale Extension 2. Enhance revenue collection efforts. | financial position |
| PHA_VF06 | Finance Manager | Complete Physical Asset Verification for moveable and immovable assets by August 2025 | Enhance revenue and asset base | Completed physical asset verification by August 2024 | Date | Complete Physical Asset Verification for moveable and immovable assets by August 2025 | Complete Physical Asset Verification for moveable and immovable assets by August 2025 | Complete Physical Asset Verification for moveable and immovable assets | Completed Physical Asset Verification for moveable and immovable assets | N/A | N/A | Completed physical asset verification report |

27.3 Governance and Transformation

| IDP Ref No. | Responsible Owner | KPI Name | Strategic Objective | Baseline | Unit of Measurement | Original Annual Target | 1 July 2025 – 31 December 2025 | | | | | |
|-------------|-------------------|--|---------------------------------------|--|---------------------|--|--|--|--|------------------------|---------------------|--|
| | | | | | | | Mid-year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| PHA_GT01 | Finance Manager | Prepare and submit Annual Financial Statements (AFS) to Auditor General (SA) by 31 August 2025 | Improve admin and governance capacity | Submitted AFS to Auditor General South Africa by 04 September 2024 | Date | Prepare and submit Annual Financial Statements (AFS) to Auditor General (SA) by 31 August 2025 | Prepare and submit Annual Financial Statements (AFS) to Auditor General (SA) by 31 August 2025 | Prepare and submit Annual Financial Statements (AFS) to Auditor General (SA) | Prepared and submitted Annual Financial Statements (AFS) to Auditor General (SA) by 31 August 2025 | N/A | N/A | Signed AFS and proof of submission to AG |
| PHA_GT02 | Finance Manager | Prepare and submit revised Budget to the Shareholder by 28 Feb 2026 | Improve admin and governance capacity | Submitted revised budget to the shareholder by 19 February 2024 | Date | Prepare and submit revised Budget to the Shareholder by 28 Feb 2026 | N/A | Prepare and submit revised Budget to the Shareholder | N/A | N/A | N/A | Revised budget or proof of submission |
| PHA_GT03 | Finance Manager | Prepare and submit the draft Entity Budget to the Shareholder by 30 March 2026 | Improve admin and governance capacity | New | Date | Prepare and submit the draft Entity Budget to the Shareholder by 30 March 2026 | N/A | Prepare and submit the draft Entity Budget to the Shareholder | N/A | N/A | N/A | Draft budget or proof of submission |

| IDP Ref No. | Responsible Owner | KPI Name | Strategic Objective | Baseline | Unit of Measurement | Original Annual Target | 1 July 2025 – 31 December 2025 | | | | | |
|-------------|--------------------------------------|--|---------------------------------------|--|---------------------|--|--|--|--|------------------------|---------------------|---|
| | | | | | | | Mid-year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| PHA_GT04 | Finance Manager | Prepare and submit the final Entity Budget to the Shareholder by 31 May 2026 | Improve admin and governance capacity | Prepared and submitted the final Entity Budget to the Shareholder by 18 April 2024 | Date | Prepare and submit the final Entity Budget to the Shareholder by 31 May 2026 | N/A | Prepare and submit the final Entity Budget to the Shareholder | N/A | N/A | N/A | Final budget and proof of submission |
| PHA_GT05 | Assistant Manager: Strategic Support | Prepare and submit the Entity Annual Report to the Shareholder by 20 December 2025 | Improve admin and governance capacity | submitted entity's Annual Report to shareholders by 20 December 2024 | Date | Prepare and submit the Entity Annual Report to the Shareholder by 20 December 2025 | Prepare and submit the Entity Annual Report to the Shareholder by 20 December 2025 | Prepare and submit the Entity Annual Report to the Shareholder | Prepared and submitted the entity Annual report to the shareholder by 19 December 2025 | N/A | N/A | Final Annual Report and proof of submission |
| PHA_GT06 | Assistant Manager: Strategic Support | Number of Institutional Quarterly Performance Report compiled by 30 June 2026 | Improve admin and governance capacity | 4 | Number | Number of Institutional Quarterly Performance Report compiled by 30 June 2026 | 2 Institutional Quarterly Performance Report compiled | Institutional Quarterly Performance Report compiled | 2 Institutional Quarterly Performance Report compiled | N/A | N/A | Institutional Quarterly Performance Report |
| PHA_GT07 | Finance Manager & Assistant | Development and submission | Improve admin and | Submitted the Mid-Year | Date | Development and submission | N/A | Develop and submit the Mid-Year | N/A | N/A | N/A | Mid-Year Budget and Performance |

| IDP Ref No. | Responsible Owner | KPI Name | Strategic Objective | Baseline | Unit of Measurement | Original Annual Target | 1 July 2025 – 31 December 2025 | | | | | |
|-------------|-----------------------------|---|---------------------------------------|---|---------------------|--|---|---|--|------------------------|---------------------|---|
| | | | | | | | Mid-year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| | Manager: Strategic Support | on the Mid-Year Budget and Performance Assessment Report and submission to shareholder by 20 January 2026 | governance capacity | Budget and Performance Assessment Report to shareholder by 18 January 2024 | | the Mid-Year Budget and Performance Assessment Report and submission to shareholder by 20 January 2026 | | Budget and Performance Assessment Report to shareholder and the board | | | | Assessment Report and proof of submission |
| PHA_GT08 | Assistant Manager: Property | Submit the Annual Returns and/or amendments to CIPC by 30 July 2025 | Improve admin and governance capacity | Submitted the Annual Returns and/or amendments to CIPC on the 22 September 2024 | Date | Submit the Annual Returns and/or amendments to CIPC by 30 July 2025 | Submit the Annual Returns and/or amendments to CIPC by 30 July 2025 | Submit the Annual Returns and/or amendments to CIPC | Submitted the Annual Returns and/or amendments to CIPC by 30 July 2025 | N/A | N/A | Annual Returns and/or amendments and proof of submission |
| PHA_GT09 | Assistant Manager: Property | Number of ordinary Board meetings scheduled and convened by 30 | Improve admin and governance capacity | 1 | Number | 4 ordinary Board meeting scheduled and convened by 30 June 2026 | 2 ordinary Board meeting scheduled and convened by 30 June 2026 | Number of ordinary Board meetings scheduled and convened | 2 ordinary Board meeting scheduled and convened | N/A | N/A | Meeting notices, Agenda, Minutes and Attendance registers |

| IDP Ref No. | Responsible Owner | KPI Name | Strategic Objective | Baseline | Unit of Measurement | Original Annual Target | 1 July 2025 – 31 December 2025 | | | | | |
|-------------|-----------------------------|---|---------------------------------------|---|---------------------|---|--|---|---|------------------------|---------------------|---|
| | | | | | | | Mid-year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| | | June 2026 | | | | | | | | | | |
| PHA_GT10 | Assistant Manager: Property | Number of ordinary Committee meetings scheduled and convened (Property, contracts and projects, Finance and risk, Human resources and remuneration and Social and ethics) by 30 June 2026 | Improve admin and governance capacity | 8 | Number | 12 Committee meetings scheduled and convened 30 June 2026 | 6 Committee meetings scheduled and convened 30 June 2026 | Number of ordinary Committee meetings scheduled and convened (Property, contracts and projects, Finance and risk, Human resources and remuneration and Social and ethics) | 6 Committee meetings scheduled and convened | N/A | N/A | Meeting notices, Agenda, Minutes and Attendance registers |
| PHA_GT11 | Assistant Manager: Property | Convene AGM by 30 May 2026 | Improve admin and governance capacity | 22/05/2023 Target was met 2023/24, hence 2023 was used as baseline | Date | Convene AGM by 30 May 2026 | N/A | Convene AGM | N/A | N/A | N/A | Meeting notices, Agenda, Minutes and Attendance registers |

| IDP Ref No. | Responsible Owner | KPI Name | Strategic Objective | Baseline | Unit of Measurement | Original Annual Target | 1 July 2025 – 31 December 2025 | | | | | |
|-------------|--------------------------------------|---|---------------------------------------|---|---------------------|---|---|---|--|------------------------|---------------------|---|
| | | | | | | | Mid-year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| PHA_GT12 | Assistant Manager: Property | Convene Annual Strategic Planning Session by 31 December 2025 | Improve admin and governance capacity | Convene Annual Strategic Planning Session by 04 December 2024 | Date | Convene Annual Strategic Planning Session by 31 December 2025 | Convene Annual Strategic Planning Session by 31 December 2025 | Convene Annual Strategic Planning Session | Convene annual strategic planning on the 11 and 12 December 2025 | N/A | N/A | Meeting notices, Agenda, Minutes and Attendance registers |
| PHA_GT13 | Internal Audit | Number of ordinary APAC meetings scheduled and convened by 30 June 2026 | Improve admin and governance capacity | New | Number | 4 ordinary APAC meetings scheduled and convened by 30 June 2026 | 2 ordinary APAC meetings scheduled and convened by 30 June 2026 | Number of ordinary APAC meetings scheduled and convened | 2 ordinary APAC meeting scheduled and convened | N/A | N/A | Meeting notices, Agenda, Minutes and Attendance registers |
| PHA_GT14 | Assistant Manager: Strategic Support | Development of the Institutional Risk Register by 30 June 2026 | Improve admin and governance capacity | Developed Institutional Risk Register 24 May 2024 | Date | Development of the Institutional Risk Register by 30 June 2026 | N/A | Development of the Institutional Risk Register | N/A | N/A | N/A | Approved Institutional Risk register |
| PHA_GT15 | Assistant Manager: Strategic Support | Number of quarterly Institutional Risk Register progress reports | Improve admin and governance capacity | 4 | Number | 4 Institutional Risk Register progress reports compiled by | 2 Institutional Risk Register progress reports compiled by | Number of quarterly Institutional Risk Register progress reports compiled | 2 Institutional Risk Register progress report compiled | N/A | N/A | Institutional Risk Register progress reports |

| IDP Ref No. | Responsible Owner | KPI Name | Strategic Objective | Baseline | Unit of Measurement | Original Annual Target | 1 July 2025 – 31 December 2025 | | | | | |
|-------------|----------------------------|--|---------------------------------------|---|---------------------|--|--|--|---|------------------------|---------------------|--------------------------------------|
| | | | | | | | Mid-year Target | Target Description | Mid-Year Actual Performance | Performance Challenges | Corrective Measures | POE |
| | | compiled by 30 June 2026 | | | | 30 June 2026 | 30 June 2026 | | | | | |
| PHA_GT16 | Assistant Manager: Finance | Submission of Reviewed of WSP to CETA by 30 April 2026 | Improve admin and governance capacity | Submitted reviewed WSP to CETA by 29 April 2024 | Date | Submission of Reviewed of WSP to CETA by 30 April 2026 | N/A | Submission of Reviewed of WSP to CETA | N/A | N/A | N/A | Reviewed WSP and proof of submission |
| PHA_GT17 | Finance manager | Number of project reporting tools compiled and submitted to the SHRA by 30 June 2026 | Improve admin and governance capacity | | Number | 4 Number of project reporting tools compiled and submitted to the SHRA by 30 June 2026 | 2 Number of project reporting tools compiled and submitted to the SHRA by 30 June 2026 | Number of project reporting tools compiled and submitted to the SHRA | 2 project reporting tool compiled and submitted to the SHRA | N/A | N/A | Invitations and attendance registers |
| PHA_GT18 | Property manager | Number of tenants satisfaction survey conducted by 30 June 2026 | Improve admin and governance capacity | New | Number | Number of tenants satisfaction survey conducted by 30 June 2026 | N/A | Number of tenants satisfaction survey conducted | N/A | N/A | N/A | N/A |

