Knysna
Municipality Munisipaliteit uMasipala
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Section 52 (d)

Performance Assessment Report

Quarter 4 of 2024/2025

01 April 2025 - 30 JUNE 2025

This report is compiled in terms of Section 52 (d) of the Local Government: Municipal Finance Management Act, No. 56 of 2003

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QUALITY CERTIFICATE

I Lulamile Mapholoba, the Municipal Manager of Knysna Local Municipality, hereby certify that the Quarter four performance Assessment Report for the Period 01 April 2025 to 30 June 2025 has been prepared in accordance with Section 52 of the Local Government Municipal Finance Management Act, No. 56 of 2003 (MFMA) and regulations promulgated under the Act and accordingly submit the required progress made with the achievement of expenditure targets, key performance indicators, development priorities and targets as determined in the 2024/2025 Top Layer Services Delivery and Budget implementation plan (SDBIP

Name: Mr Lulamile Mapholoba

Municipal Manager, Knysna Local Municipality (WCO48)

Signature: .... **Date:** 28/07/2025

Name: Thando Matika

The Executive Mayor, Knysna Local Municipality (WCO48)

Signature: .... **Date:** 29 July 2025

INTRODUCTION

In terms of Section 52 of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Mayor of a municipality must within 30 days of the end of each quarter submit a report to Council on the implementation of the budget.

This Performance Assessment Report and supporting tables of Knysna Municipality is a quarterly outcome of the set indicators and targets, prepared in accordance with MFMA Circular 13, 31 January 2005 and the Municipal Budget and Reporting Regulations.

The data herein exemplifies the Municipality's Quarter 4 Performance Assessment for the period 01 April 2025 to 30 June 2025.

FINANCIAL PERFORMANCE

A separate report assessing the Municipality's financial performance for the same period 01 April 2025 to 30 June 2025.
is submitted in support of this item.

SERVICE DELIVERY PERFORMANCE ANALYSIS

CREATING A CULTURE OF PERFORMANCE

PERFORMANCE MANAGEMENT CYCLE

The performance management cycle is an integrated approach which focusses on improving performance planning, monitoring, measurement, review, reporting, and auditing and improvement. These processes run concurrent with the overall planning, budget and reporting cycle.

The performance management cycle can be summarised as illustrated in the following diagram:

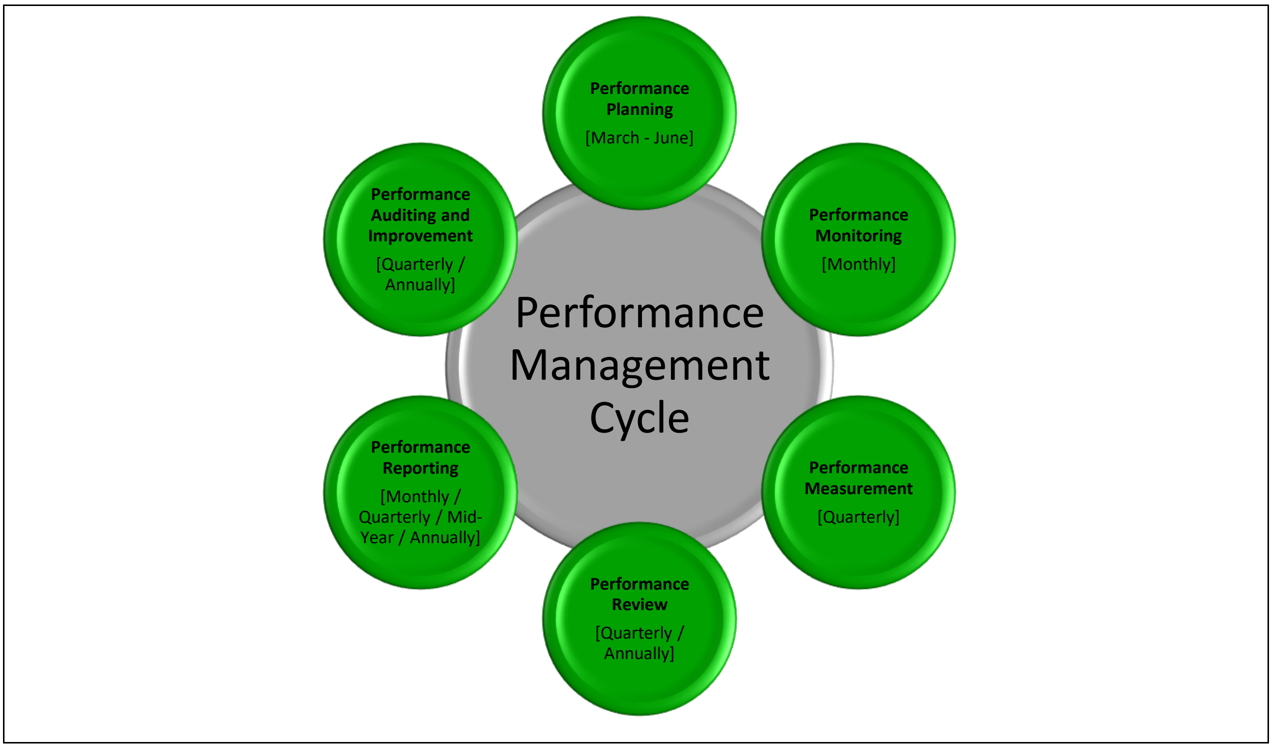

Figure 1 - Performance Management Cycle

PERFORMANCE MANAGEMENT POLICY

At local government level performance management is institutionalised through the legislative requirements on performance management. Chapter 6 of the Local Government: Municipal Systems Act, No. 32 of 2000 requires municipalities to establish a performance management system that is commensurate with its resources; best suited to its circumstances; and in line with the priorities, objectives, indicators and targets contained in its integrated development plan. It further requires that a culture of performance management must be created among its political structures, political office bearers and councillors and in its administration; and administer its affairs in an economical, effective, efficient and accountable manner.

In addition, Regulation 17(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that *"A Municipality's performance management system entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the responsibilities of the different role players."*

The Performance Management Policy has been developed with the prescriptions of promulgated local government legislation, regulations and guidelines pertaining to performance management.

The Knysna Local Municipality recently revised its Performance Management Policy, as approved by Council on 02 April 2024, resolution number R01/04/24.

PERFORMANCE MANAGEMENT IMPLEMENTATION

Performance Management is a process which measures the implementation of the organisation's Integrated Development Plan (IDP). It serves as a management tool to plan, monitor, and measure and review performance indicators to ensure efficiency, effectiveness and the impact of service delivery by the municipality. The 2024/2025 Draft amended Integrated Development Plan (IDP) was approved by Council on 27 March 2024, resolution number C10/03/24.

Performance is evaluated by means of a municipal scorecard (the Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP)) at organisational level and through the Departmental SDBIP at directorate level.

The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the Municipality will be implemented. It also allocates responsibilities to Directorates to deliver services in terms of the IDP and Budget.

Council approved the Amended 2024/2025 Service Delivery and Budget Implementation Plan (SDBIP) based on the latest 2024/2025 adjustments budget.

PERFORMANCE MONITORING

The approved SDBIP is transferred onto an electronic web-based performance management system and is monitored on an ongoing basis to determine whether performance targets have been met, exceeded or not met. The system is designed to send automated monthly e-mail reminders to KPI owners for the updating of actual performance against projected targets.

The objective of the performance management system includes:

- Facilitating:
    - Strategy development;
    - Increased accountability;
    - Learning and improvement; and
    - Decision-making.
- Provide early warning signs of under-performance; and
- Creating a culture of best practice.

SDBIP BUDGET STATEMENT

The Municipality Budget and Reporting Regulations (MBRR) R33, specifies that the financial report of a municipality must be in the format specified in Schedule C and include all the required tables, charts, explanatory information and the quality certificate, taking into account any guidelines issued by the Minister in terms of section 168 (1) of Act.

Finance Department has submitted the following:

NOTE: The Municipality is currently in the process of preparing the Annual Financial Statements (AFS) for the year ended 30 June 2025, which is due for submission to the Auditor-General of South Africa by 31 August 2025. Financial information contained in this report is therefore provisional and subject to significant changes once all year-end processes have been finalised

The Budget Statements includes:

1. Table C1- Summary
2. Table C2 – Monthly Budget statement – Financial Performance (Functional classification)
3. Table C3 – Monthly Budget statement – Financial Performance (Revenue and expenditure by municipal vote)

4. Table C4 – Monthly Budget statement – Financial Performance (Revenue and expenditure)
5. Table C5 – Monthly Budget Statement – Capital Expenditure (municipal vote, functional classification and funding)
6. Table C6 – Monthly Budget Statement – Financial Position
7. Table C7 – Monthly Budget Statement - Cash Flow

Table C1- Summary

WC048 Knysna - Table C1 Monthly Budget

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	311 886	336 225	344 356	23 397	347 194	344 356	2 837	1%	344 356
Service charges	512 582	576 485	559 847	46 020	577 241	559 847	17 393	3%	559 847
Investment revenue	2 131	1 916	3 077	520	4 639	3 077	1 562	51%	3 077
Transfers and subsidies - Operational	144 436	164 365	168 270	1 106	156 298	168 270	(11 972)	(0)	168 270
Other own revenue	185 313	174 653	204 200	18 432	157 849	204 200	(46 351)	-23%	–
Total Revenue (excluding capital transfers and contributions)	**1 156 349**	**1 253 644**	**1 279 751**	**89 475**	**1 243 220**	**1 279 751**	**(36 531)**	**-3%**	**1 279 751**
Employee costs	323 927	325 142	329 006	27 496	313 368	329 006	(15 638)	-5%	329 006
Remuneration of Councillors	9 821	11 003	10 585	736	9 684	10 585	(901)	-9%	10 585
Depreciation and amortisation	71 713	58 383	58 383	3 692	47 213	58 383	(11 170)	-19%	58 383
Interest	41 587	34 931	38 529	15 088	37 748	38 529	(781)	-2%	38 529
Inventory consumed and bulk purchases	337 910	378 544	364 901	27 962	326 759	364 901	(38 143)	-10%	364 901
Transfers and subsidies	1 118	1 123	12 244	211	1 384	12 244	(10 860)	-89%	12 244
Other expenditure	396 190	419 603	412 331	59 341	323 608	412 331	(88 723)	-22%	412 331
Total Expenditure	**1 182 268**	**1 228 729**	**1 225 979**	**134 526**	**1 059 765**	**1 225 979**	**(166 215)**	**-14%**	**1 225 979**
Surplus/(Deficit)	**(25 919)**	**24 915**	**53 771**	**(45 051)**	**183 455**	**53 771**	**129 684**	**241%**	**53 771**
Transfers and subsidies - capital (monetary allocations)	64 894	65 522	71 841	6 662	41 144	71 841	(30 697)	-43%	71 841
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**38 975**	**90 437**	**125 612**	**(38 389)**	**224 599**	**125 612**	**98 987**	**79%**	**125 612**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**38 975**	**90 437**	**125 612**	**(38 389)**	**224 599**	**125 612**	**98 987**	**79%**	**125 612**
Capital expenditure & funds sources									
Capital expenditure	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Capital transfers recognised		65 522	70 649	7 198	43 196	70 649	(27 453)	-39%	70 649
Borrowing	–	–	3 653	194	2 375	3 653	(1 278)	-35%	3 653
Internally generated funds	–	**23 297**	**29 596**	**2 535**	**10 364**	**29 596**	**(19 232)**	**-65%**	**29 596**
Total sources of capital funds	**–**	**88 819**	**103 898**	**9 927**	**55 935**	**103 898**	**(47 963)**	**-46%**	**103 898**
Financial position									
Total current assets	246 741	185 692	312 950		398 454				312 950
Total non current assets	1 558 274	1 576 528	1 602 967		1 567 112				1 602 967

Total current liabilities	329 230	233 038	322 413		328 504				322 413
Total non current liabilities	451 105	435 344	427 834		372 534				427 834
Community wealth/Equity	**995 471**	**1 089 527**	**1 160 059**		**1 034 447**				**1 160 059**
Cash flows									
Net cash from (used) operating	208 005	132 362	159 079	(28 871)	5 263	159 079	153 815	97%	159 079
Net cash from (used) investing	(79 233)	(86 555)	(95 861)	(5 297)	(45 752)	(95 861)	(50 109)	52%	(95 861)
Net cash from (used) financing	(40 897)	(50 503)	(52 410)	(23 136)	(56 680)	(52 410)	4 271	-8%	(52 410)
Cash/cash equivalents at the month/year end	**87 875**	**(4 696)**	**10 809**	**(57 304)**	**(97 169)**	**10 809**	**107 978**	**999%**	**10 809**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	62 383	24 542	14 533	12 781	11 627	10 231	132 488	242 850	511 434
Creditors Age Analysis									
Total Creditors	14 069	1 890	674	353	145	17	11	258	17 417

Table C2 – Monthly Budget statement – Financial Performance (Functional classification)

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**355 609**	**381 763**	**414 726**	**25 508**	**394 641**	**414 726**	(20 085)	-5%	**414 726**
Executive and council		5 738	5 835	17 435	–	4 835	17 435	(12 600)	-72%	17 435
Finance and administration		349 870	375 928	397 291	25 508	389 806	397 291	(7 485)	-2%	397 291
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**132 616**	**145 077**	**139 916**	**14 806**	**108 311**	**139 916**	(31 605)	-23%	**139 916**
Community and social services		11 092	12 465	13 692	271	12 138	13 692	(1 553)	-11%	13 692
Sport and recreation		1 465	1 545	1 505	143	1 587	1 505	82	5%	1 505
Public safety		95 518	98 755	99 150	11 810	69 344	99 150	(29 805)	-30%	99 150
Housing		24 541	32 312	25 570	2 582	25 242	25 570	(328)	-1%	25 570
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**26 110**	**27 833**	**40 762**	**3 286**	**33 856**	**40 762**	(6 907)	-17%	**40 762**
Planning and development		12 288	7 743	8 709	1 093	9 935	8 709	1 225	14%	8 709
Road transport		13 812	20 089	29 339	1 467	21 539	29 339	(7 800)	-27%	29 339
Environmental protection		10	–	2 714	727	2 382	2 714	(332)	-12%	2 714
Trading services		**706 908**	**764 493**	**756 187**	**52 537**	**747 556**	**756 187**	**(8 631)**	-1%	**756 187**
Energy sources		432 806	469 748	459 454	34 452	453 647	459 454	(5 807)	-1%	459 454
Water management		141 920	145 145	146 609	9 147	151 365	146 609	4 756	3%	146 609
Waste water management		78 396	92 515	83 468	6 042	80 565	83 468	(2 903)	-3%	83 468
Waste management		53 787	57 085	66 656	2 896	61 979	66 656	(4 677)	-7%	66 656
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1 221 243**	**1 319 166**	**1 351 591**	**96 137**	**1 284 363**	**1 351 591**	**(67 228)**	**-5%**	**1 351 591**
Expenditure - Functional	-									
Governance and administration		**193 866**	**232 625**	**241 218**	**32 575**	**207 544**	**241 218**	(33 675)	-14%	**241 218**
Executive and council		33 153	30 623	30 002	1 247	13 687	30 002	(16 315)	-54%	30 002
Finance and administration		155 999	194 307	205 369	30 927	188 668	205 369	(16 700)	-8%	205 369
Internal audit		4 714	7 695	5 848	402	5 189	5 848	(659)	-11%	5 848
Community and public safety		**248 030**	**232 722**	**247 344**	**15 892**	**170 733**	**247 344**	(76 611)	-31%	**247 344**
Community and social services		24 339	23 983	22 704	2 368	21 168	22 704	(1 536)	-7%	22 704
Sport and recreation		23 002	23 615	23 895	1 532	23 649	23 895	(246)	-1%	23 895
Public safety		157 774	144 536	157 623	8 562	86 727	157 623	(70 896)	-45%	157 623
Housing		42 914	40 588	43 122	3 430	39 189	43 122	(3 933)	-9%	43 122
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**86 451**	**91 861**	**88 430**	**10 468**	**82 167**	**88 430**	(6 263)	-7%	**88 430**
Planning and development		36 109	37 452	39 324	4 207	39 007	39 324	(318)	-1%	39 324
Road transport		45 763	47 036	44 375	5 722	39 137	44 375	(5 238)	-12%	44 375
Environmental protection		4 580	7 373	4 730	539	4 023	4 730	(707)	-15%	4 730
Trading services		**635 374**	**671 521**	**648 987**	**75 590**	**599 321**	**648 987**	**(49 666)**	-8%	**648 987**
Energy sources		350 264	397 299	395 018	38 818	351 982	395 018	(43 036)	-11%	395 018
Water management		120 242	98 249	99 031	14 637	98 801	99 031	(229)	0%	99 031
Waste water management		99 909	110 687	87 846	12 142	82 947	87 846	(4 899)	-6%	87 846
Waste management		64 959	65 285	67 093	9 994	65 591	67 093	(1 502)	-2%	67 093
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1 163 721**	**1 228 729**	**1 225 979**	**134 526**	**1 059 765**	**1 225 979**	**(166 15)**	**-14%**	**1 225 979**
Surplus/ (Deficit) for the year		**57 522**	**90 437**	**125 612**	**(38 389)**	**224 599**	**125 612**	**98 987**	**0,788035**	**125 612**

Table C3 – Monthly Budget statement – Financial Performance (revenue and expenditure by municipal vote)

WC048 Knysna - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31:IE)		–	–	–	–	–	–	–		–
Vote 2 - CORPORATE SERVICES (32: IE)		–	–	11 363	79	403	11 363	(10 961)	-96,5%	11 363
Vote 3 - COMMUNITY SERVICES (33: IE)		5 290	–	10	215	225	10	215	2146,2%	10
Vote 4 - FINANCIAL SERVICES (34: IE)		–	–	–	49	49	–	49	#DIV/0!	–
Vote 5 - OPERATING SERVICES (35: IE)		89	–	15 505	727	2 439	15 505	(13 065)	-84,3%	15 505
Vote 6 - 1. Executive AND Council (110: IE)		5 738	5 835	17 435	–	4 835	17 435	(12 600)	-72,3%	17 435
Vote 7 - 2. Corporate (120: IE)		6 297	7 557	6 443	(27)	6 145	6 443	(298)	-4,6%	6 443
Vote 8 - 3. Finance (130: IE)		329 454	352 579	363 693	25 319	367 330	363 693	3 637	1,0%	363 693
Vote 9 - (140: IE)		–	–	–	–	–	–	–		–
Vote 10 - 5. Planning (150: IE)		7 006	6 342	7 245	454	7 957	7 245	711	9,8%	7 245
Vote 11 - 6. Community (160: IE)		176 866	192 119	198 747	15 453	166 517	198 747	(32 230)	-16,2%	198 747
Vote 12 - 7. Electricity (170: IE)		432 806	469 148	458 854	34 452	453 622	458 854	(5 233)	-1,1%	458 854
Vote 13 - 6. Community (180: IE)		232 325	244 537	246 136	16 834	245 593	246 136	(543)	-0,2%	246 136
Vote 14 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 15 - 9. Housing Services (190: IE)		24 471	32 312	25 560	2 582	25 232	25 560	(328)	-1,3%	25 560
Total Revenue by Vote	2	**1 220 343**	**1 310 430**	**1 350 991**	**96 137**	**1 280 346**	**1 350 991**	**(70 645)**	**-5,2%**	**1 350 991**
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31:IE)		181	–	43	10	43	43	(0)	-0,2%	43
Vote 2 - CORPORATE SERVICES (32: IE)		190	–	11 624	51	642	11 624	(10 982)	-94,5%	11 624
Vote 3 - COMMUNITY SERVICES (33: IE)		24 640	68 166	68 522	56	296	68 522	(68 226)	-99,6%	68 522
Vote 4 - FINANCIAL SERVICES (34: IE)		290	42 783	45 866	18 473	45 314	45 866	(553)	-1,2%	45 866
Vote 5 - OPERATING SERVICES (35: IE)		4 953	55 951	53 354	15 052	52 341	53 354	(1 014)	-1,9%	53 354
Vote 6 - 1. Executive AND Council (110: IE)		41 014	43 079	40 423	2 049	23 505	40 423	(16 917)	-41,9%	40 423
Vote 7 - 2. Corporate (120: IE)		69 428	74 429	64 433	4 910	60 083	64 433	(4 349)	-6,8%	64 433
Vote 8 - 3. Finance (130: IE)		65 983	55 160	64 327	6 010	63 750	64 327	(577)	-0,9%	64 327
Vote 9 - (140: IE)		1 324	8 898	4 976	1 429	4 314	4 976	(662)	-13,3%	4 976
Vote 10 - 5. Planning (150: IE)		520 008	537 129	529 165	53 235	472 378	529 165	(56 787)	-10,7%	529 165
Vote 11 - 6. Community (160: IE)		285 394	199 438	208 049	22 089	203 449	208 049	(4 600)	-2,2%	208 049
Vote 12 - 7. Electricity (170: IE)		41 465	33 362	33 726	3 067	29 401	33 726	(4 325)	-12,8%	33 726
Vote 13 - 6. Community (180: IE)		99 371	74 210	75 864	6 487	75 251	75 864	(613)	-0,8%	75 864
Vote 14 - 8. Technical (180: IE)		–	–	–	–	–	–	–		–
Vote 15 - 9. Housing Services (190: IE)		8 746	27 986	25 607	1 609	25 003	25 607	(604)	-2,4%	25 607
Total Expenditure by Vote	2	**1 162 987**	**1 220 593**	**1 225 978**	**134 526**	**1 055 770**	**1 225 978**	**(170 207)**	**-13,9%**	**1 225 978**
Surplus/ (Deficit) for the year	2	**57 356**	**89 837**	**125 014**	**(38 389)**	**224 575**	**125 014**	**99 562**	**79,6%**	**125 014**

References

Table C4 – Monthly Budget statement – Financial Performance (revenue and expenditure)

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		353 187	412 332	406 172	33 582	408 48	406 172	2 675	1%	406 172
Service charges - Water		97 876	94 868	84 136	7 924	98 826	84 136	14 689	17%	84 136
Service charges - Waste Water Management		30 709	34 281	30 696	2 029	31 708	30 696	1 012	3%	30 696
Service charges - Waste management		30 810	35 004	38 843	2 485	37 860	38 843	(984)	-3%	38 843
Sale of Goods and Rendering of Services		33 008	28 291	30 334	1 777	28 590	30 334	(1 744)	-6%	30 334
Agency services		3 988	4 387	3 860	277	3 663	3 860	(197)	-5%	3 860
Interest								–		
Interest earned from Receivables		26 965	21 044	30 072	2 438	29 520	30 072	(552)	-2%	30 072
Interest from Current and Non Current Assets		2 131	1 916	3 077	520	4 639	3 077	1 562	51%	3 077
Dividends								–		
Rent on Land								–		
Rental from Fixed Assets		7 390	7 746	8 119	321	7 561	8 119	(559)	-7%	8 119
Licence and permits		134	100	368	9	320	368	(49)	-13%	368
Operational Revenue		4 319	1 092	2 896	642	5 125	2 896	2 229	77%	2 896
Non-Exchange Revenue								–		
Property rates		311 886	336 225	344 356	23 397	347 194	344 356	2 837	1%	344 356
Surcharges and Taxes								–		
Fines, penalties and forfeits		96 379	98 644	98 669	11 674	68 999	98 669	(29 670)	-30%	98 669
Licence and permits		1 400	1 526	1 393	120	1 478	1 393	86	6%	1 393
Transfers and subsidies - Operational		144 436	164 365	168 270	1 106	156 298	168 270	(11 972)	-7%	168 270
Interest		10 687	10 823	11 523	864	11 093	11 523	(430)	-4%	11 523
Fuel Levy								–		
Operational Revenue								–		
Gains on disposal of Assets		53	1 000	16 050	–	–	16 050	(16 050)	-100%	16 050
Other Gains		989	–	916	310	1 501	916	585	64%	916
Discontinued Operations								–		
Total Revenue (excluding capital transfers and contributions)		**1 156 349**	**1 253 644**	**1 279 751**	**89 475**	**1 243 220**	**1 279 751**	**(36 531)**	**-3%**	**1 279 751**
Expenditure By Type	-									
Employee related costs		323 927	325 142	329 006	27 496	313 368	329 006	(15 638)	-5%	329 006
Remuneration of councillors		9 821	11 003	10 585	736	9 684	10 585	(901)	-9%	10 585
Bulk purchases - electricity		284 633	318 560	320 591	23 881	290 168	320 591	(30 423)	-9%	320 591
Inventory consumed		53 278	59 983	44 311	4 081	36 591	44 311	(7 720)	-17%	44 311
Debt impairment		153 702	165 601	163 331	33 326	95 165	163 331	(68 166)	-42%	163 331
Depreciation and amortisation		71 713	58 383	58 383	3 692	47 213	58 383	(11 170)	-19%	58 383
Interest		41 587	34 931	38 529	15 088	37 748	38 529	(781)	-2%	38 529
Contracted services		155 307	170 938	156 142	15 914	143 631	156 142	(12 510)	-8%	156 142
Transfers and subsidies		1 118	1 123	12 244	211	1 384	12 244	(10 860)	-89%	12 244
Irrecoverable debts written off		–	1 299	854	–	–	854	(854)	-100%	854
Operational costs		84 365	81 766	84 310	8 047	75 063	84 310	(9 247)	-11%	84 310
Losses on Disposal of Assets		422	–	–	–	–	–	–		–
Other Losses		2 394	–	7 694	2 054	9 748	7 694	2 054	27%	7 694
Total Expenditure		**1 182 268**	**1 228 729**	**1 225 979**	**134 526**	**1 059 765**	**1 225 979**	**(166 215)**	**-14%**	**1 225 979**
Surplus/(Deficit)		**(25 919)**	**24 915**	**53 771**	**(45 051)**	**183 455**	**53 771**	**129 684**	**0**	**3 771**
Transfers and subsidies - capital (monetary allocations)		64 894	65 522	71 841	6 662	41 144	71 841	(30 697)	**(0)**	71 841

Transfers and subsidies - capital (in-kind)								–		
Surplus/(Deficit) after capital transfers & contributions		**38 975**	**90 437**	**125 612**	**(38 389)**	**224 599**	**125 612**	**98 987**	**0**	**125 612**
Income Tax								–		
Surplus/(Deficit) after income tax		**38 975**	**90 437**	**125 612**	**(38 389)**	**224 599**	**125 612**	**98 987**	**0**	**125 612**
Share of Surplus/Deficit attributable to Joint Venture								–		
Share of Surplus/Deficit attributable to Minorities								–		
Surplus/(Deficit) attributable to municipality		**38 975**	**90 437**	**125 612**	**(38 389)**	**224 599**	**125 612**	98 987	0	**125 612**
Share of Surplus/Deficit attributable to Associate								–		
Intercompany/Parent subsidiary transactions								–		
Surplus/ (Deficit) for the year		**38 975**	**90 437**	**125 612**	**(38 389)**	**224 599**	**125 612**	**98 987**	**0**	**125 612**
References	-	-	-	-	-	-	-	-	-	-
1. Material variances to be explained on Table SC1	-	-	-	-	-	-	-	-	-	-

WC048 Knysna - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 16 - CAPITAL SUSPENSE (28: CAPEX)		–	–	–	–	–	–	–		–
Vote 17 - 1. Executive AND Council (110: CAPEX)		–	–	–	–	–	–	–		–
Vote 18 - 2. Corporate (120: CAPEX)		–	–	–	–	–	–	–		–
Vote 19 - 3. Finance (130: CAPEX)		–	–	–	–	–	–	–		–
Vote 20 - 5. Planning (150: CAPEX)		–	–	–	–	–	–	–		–
Vote 21 - 6. Community (160: CAPEX)		–	–	–	–	–	–	–		–
Vote 22 - 7. Electricity (170: CAPEX)		–	–	–	–	–	–	–		–
Vote 23 - 8. Technical (180: CAPEX)		–	–	–	–	–	–	–		–
Vote 24 - 9. Housing Services (190: CAPEX)		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Single Year expenditure appropriation	2									
Vote 16 - CAPITAL SUSPENSE (28: CAPEX)		–	–	22 934	3 334	5 783	22 934	(17 151)	-75%	22 934
Vote 17 - 1. Executive AND Council (110: CAPEX)		–	10	10	–	–	10	(10)	-100%	10
Vote 18 - 2. Corporate (120: CAPEX)		–	2 800	1 835	208	374	1 835	(1 461)	-80%	1 835
Vote 19 - 3. Finance (130: CAPEX)		–	11	14	3	8	14	(6)	-41%	14
Vote 20 - 5. Planning (150: CAPEX)		–	11 807	10 341	1 155	8 795	10 341	(1 546)	-15%	10 341
Vote 21 - 6. Community (160: CAPEX)		–	12 831	13 421	1 650	7 394	13 421	(6 027)	-45%	13 421
Vote 22 - 7. Electricity (170: CAPEX)		–	17 704	12 830	31	888	12 830	(11 943)	-93%	12 830
Vote 23 - 8. Technical (180: CAPEX)		–	32 755	39 612	2 727	29 266	39 612	(10 346)	-26%	39 612
Vote 24 - 9. Housing Services (190: CAPEX)		–	10 900	2 900	819	3 427	2 900	527	18%	2 900
		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	88 819	103 898	9 927	55 935	103 898	**(47 963)**	**-46%**	103 898
Total Capital Expenditure		**–**	**88 819**	**103 898**	**9 927**	**55 935**	**103 898**	**(47 963)**	**-46%**	**103 898**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**3 036**	**2 156**	**331**	**506**	**2 156**	(1 650)	-77%	**2 156**
Executive and council		–	10	10	–	–	10	(10)	-100%	10

Finance and administration		–	3 026	2 146	331	506	2 146	(1 640)	-76%	2 146
Internal audit								–		
Community and public safety		**–**	**23 516**	**14 127**	**2 349**	**11 096**	**14 127**	(3 031)	-21%	**14 127**
Community and social services		–	300	751	194	671	751	(80)	-11%	751
Sport and recreation		–	8 016	8 817	1 335	6 573	8 817	(2 244)	-25%	8 817
Public safety		–	4 300	1 659	–	425	1 659	(1 235)	-74%	1 659
Housing		–	10 900	2 900	819	3 427	2 900	527	18%	2 900
Health								–		
Economic and environmental services		**–**	**24 217**	**39 651**	**5 223**	**29 600**	**39 651**	(10 051)	-25%	**39 651**
Planning and development		–	300	252	82	197	252	(55)	-22%	252
Road transport		–	23 917	37 039	4 510	27 331	37 039	(9 707)	-26%	37 039
Environmental protection		–	–	2 360	632	2 072	2 360	(288)	-12%	2 360
Trading services		**–**	**38 049**	**47 965**	**2 024**	**14 734**	**47 965**	(33 231)	-69%	**47 965**
Energy sources		–	17 704	14 920	31	888	14 920	(14 032)	-94%	14 920
Water management		–	15 424	24 457	1 581	10 240	24 457	(14 217)	-58%	24 457
Waste water management		–	4 921	5 588	411	3 606	5 588	(1 982)	-35%	5 588
Waste management		–	–	3 000	–	–	3 000	(3 000)	-100%	3 000
Other								–		
Total Capital Expenditure - Functional Classification	3	**–**	**88 819**	**103 898**	**9 927**	**55 935**	**103 898**	**(47 963)**	**-46%**	**103 898**
Funded by:										
National Government		–	55 122	60 135	6 379	40 181	60 135	(19 953)	-33%	60 135
Provincial Government		–	10 400	10 344	819	3 015	10 344	(7 330)	-71%	10 344
District Municipality		–	–	170	–	–	170	(170)	-100%	170
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								–		
Transfers recognised - capital		**–**	**65 522**	**70 649**	**7 198**	**43 196**	**70 649**	**(27 453)**	**-39%**	**70 649**
Borrowing	6	–	–	3 653	194	2 375	3 653	(1 278)	-35%	3 653
Internally generated funds		–	23 297	29 596	2 535	10 364	29 596	(19 232)	-65%	29 596
Total Capital Funding		**–**	**88 819**	**103 898**	**9 927**	**55 935**	**103 898**	**(47 963)**	**-46%**	**103 898**

Table C6 – Monthly Budget Statement – Financial Position

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description R thousands	Ref 1	2023/24 Audited Outcome	Budget Year 2024/25 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		23 609	(11 286)	51 537	105 332	51 537
Trade and other receivables from exchange transactions		77 249	78 796	106 340	71 357	106 340
Receivables from non-exchange transactions		92 286	86 397	103 809	109 113	103 809
Current portion of non-current receivables		4	4	4	4	4
Inventory		11 223	12 693	12 045	3 865	12 045
VAT		41 957	19 137	38 802	108 911	38 802
Other current assets		413	(49)	413	(127)	413
Total current assets		**246 741**	**185 692**	**312 950**	**398 454**	**312 950**
Non current assets						
Investments		3 176	2 929	3 176	3 423	3 176
Investment property		67 525	67 516	67 380	67 386	67 380
Property, plant and equipment		1 469 247	1 488 269	1 514 159	1 478 002	1 514 159
Biological assets						
Living and non-living resources						
Heritage assets		14 613	14 613	14 613	14 613	14 613
Intangible assets		49	(9)	(25)	24	(25)
Trade and other receivables from exchange transactions						
Non-current receivables from non-exchange transactions		(8)	(8)	(8)	(8)	(8)
Other non-current assets		3 672	3 218	3 672	3 672	3 672
Total non current assets		**1 558 274**	**1 576 528**	**1 602 967**	**1 567 112**	**1 602 967**
TOTAL ASSETS		**1 805 015**	**1 762 220**	**1 915 916**	**1 965 566**	**1 915 916**
LIABILITIES						
Current liabilities	-					
Bank overdraft						
Financial liabilities		47 477	(2 133)	46 973	46 973	46 973
Consumer deposits		15 538	14 928	15 538	15 872	15 538
Trade and other payables from exchange transactions		209 913	206 235	209 850	112 334	209 850
Trade and other payables from non-exchange transactions		(11 075)	(22 172)	(11 155)	14 021	(11 155)
Provision		40 535	31 877	38 502	40 913	38 502
VAT		21 138	(773)	17 001	92 686	17 001
Other current liabilities		5 704	5 077	5 704	5 704	5 704
Total current liabilities		**329 230**	**233 038**	**322 413**	**328 504**	**322 413**
Non current liabilities						
Financial liabilities		305 325	319 523	305 829	249 148	305 829
Provision		46 995	31 786	28 886	30 139	28 886
Long term portion of trade payables						
Other non-current liabilities		98 785	84 035	93 119	93 247	93 119
Total non current liabilities		**451 105**	**435 344**	**427 834**	**372 534**	**427 834**
TOTAL LIABILITIES		**780 335**	**668 382**	**750 247**	**701 038**	**750 247**
NET ASSETS	2	**1 024 680**	**1 093 838**	**1 165 669**	**1 264 529**	**1 165 669**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		995 471	1 089 527	1 160 059	1 034 447	1 160 059
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	**995 471**	**1 089 527**	**1 160 059**	**1 034 447**	**1 160 059**

Table C7 – Monthly Budget Statement - Cash Flow

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		188 733	360 761	316 588	24 017	335 163	316 588	18 576	6%	316 588
Service charges		422 919	549 822	508 100	46 924	576 775	508 100	68 675	14%	508 100
Other revenue		49 687	154 120	238 252	9 618	125 003	252	(113 49)	-48%	238 252
Transfers and Subsidies - Operational		226 396	169 383	172 151	649	169 383	172 151	(2 767)	-2%	172 151
Transfers and Subsidies - Capital		72 599	65 522	71 671	–	56 364	71 671	(15 307)	-21%	71 671
Interest		–	1 916	3 077	–	948	3 077	(2 129)	-69%	3 077
Dividends								–		
Payments										
Suppliers and employees		(787 092)	(1 134 231)	(1 112 230)	(110 424)	(1 236 142)	(1 112 230)	(123 912)	11%	(1 112 230)
Interest		34 763	(34 931)	(38 529)	344	(22 231)	(38 529)	16 298	-42%	(38 529)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**208 005**	**132 362**	**159 079**	**(28 871)**	**5 263**	**159 079**	**153 815**	**97%**	**159 079**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		39	1 000	16 050	–	–	16 050	(16 050)	-100%	16 050
Decrease (increase) in non-current receivables	-	3 933	632	3 786	823	7 043	3 786	3 257	86%	3 786
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(87 138)	(88 819)	(119 483)	(6 944)	(59 838)	(119 483)	59 645	-50%	(119 483)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(79 233)**	**(86 555)**	**(95 861)**	**(5 297)**	**(45 752)**	**(95 861)**	**(50 109)**	**52%**	**(95 861)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(40 897)	(50 503)	(52 410)	(23 136)	(56 680)	(52 410)	(4 271)	8%	(52 410)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(40 897)**	**(50 503)**	**(52 410)**	**(23 136)**	**(56 680)**	**(52 410)**	**4 271**	**-8%**	**(52 410)**
NET INCREASE/ (DECREASE) IN CASH HELD		**87 875**	**(4 696)**	**10 809**	**(57 304)**	**(97 169)**	**10 809**			**10 809**
Cash/cash equivalents at beginning:							–			–
Cash/cash equivalents at month/year end:		87 875	(4 696)	10 809	(57 304)	(97 169)	10 809			10 809

The overall assessment of actual performance against targets set for Key Performance Indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology (as per the performance management system):

KPI RESULT	CATEGORY	CALCULATION EXPLANATION
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.
R	KPI Not Met	0% <= Actual/Target <= 66.999%
O	KPI Almost Met	67.000% <= Actual/Target <= 99.999%
G	KPI Met	Actual meets Target (Actual/Target = 100%)
G2	KPI Well Met	100.001% <= Actual/Target <= 132.999%
B	KPI Extremely Well Met	133.000% <= Actual/Target

Table 1 - Performance Assessment Criteria

SERVICE DELIVERY PERFORMANCE

PERFORMANCE PER NATIONAL KEY PERFORMANCE AREAS (NKPA's)

Section 43(1) of the Local Government: Municipal Systems Act, No, 32 of 2000, states that:

"The Minister, after consultation with the MECs for local government and organised local government representing local government nationally, may ---

- *(a) by regulation prescribe general key performance indicators that are appropriate and that can be applied to local government generally; and*
- *(b) when necessary, review and adjust those general key performance indicators."*

These general key performance areas, hereinafter referred to as National Key Performance Areas (NKPAs) are prescribed in the Local Government: Municipal Planning and Performance Management Regulations, 2001.

The graph below illustrates the Municipality's performance against the National Key Performance Areas (NKPA's):

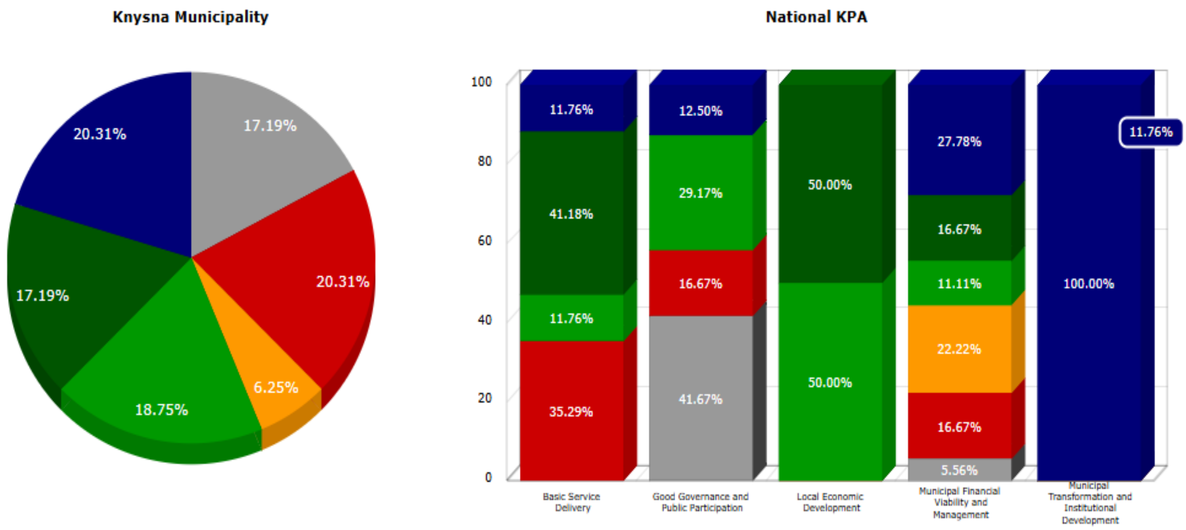

Figure 2 - Overall Performance per National Key Performance Area

	Knysna Municipality	National KPA						
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development	Municipal Transformation and Institutional Development	Municipal Transformation and Organisational Development
Not Yet Applicable	11 (17.19%)	-	10 (41.67%)	-	1 (5.56%)	-	-	-
Not Met	13 (20.31%)	6 (35.29%)	4 (16.67%)	-	3 (16.67%)	-	-	-
Almost Met	4 (6.25%)	-	-	-	4 (22.22%)	-	-	-
Met	12 (18.75%)	2 (11.76%)	7 (29.17%)	1 (50.00%)	2 (11.11%)	-	-	-
Well Met	11 (17.19%)	7 (41.18%)	-	1 (50.00%)	3 (16.67%)	-	-	-
Extremely Well Met	13 (20.31%)	2 (11.76%)	3 (12.50%)	-	5 (27.78%)	3 (100.00%)	-	-
Did Not Occur	-	-	-	-	-	-	-	-
Total:	64	17	24	2	18	3	-	-
	100%	26.56%	37.50%	3.13%	28.13%	4.69%	-	-

Table 2 - NKPA Performance - Overall Result

The following key performance indicators are linked to the National Key Performance Areas (NKPAs):

BASIC SERVICE DELIVERY

INDICATOR	ANNUAL TARGET	QUARTER 4 1 APRIL 2025 -30 JUNE 2025	
		TARGET	ACTUAL
Number of residential properties with access to Water services and are on the financial system as at end June	15 801	14 761	17 864
Number of residential properties with access to electricity and are on the financial system (Promun and Ontec) as at end June of the financial year	21 348	24 124	25 472
Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at end June of the financial year	13 172	12 646	12 767
Number of formal residential properties for which refuse is removed once per week and billed for the service as at end June of the financial year	16 227	16 538	16 586
Provide free basic water to indigent households	1 690	3 011	3 177
Provide free basic electricity to indigent account holders connected to the municipal electrical infrastructure network	1 425	1 874	2 938
Provide free basic sanitation to indigent account holders connected to the municipal sanitation infrastructure network	1 690	3 152	3 163
Develop a climate change adaptation plan for Knysna Municipality	1	1	1
Develop a Coastal Management By-law for Knysna Municipality	1	1	1

INDICATOR	ANNUAL TARGET	QUARTER 4 1 APRIL 2025 -30 JUNE 2025	
		TARGET	ACTUAL
Submit the Green Flag beach application for Swartvlei	1	1	0
Limit unaccounted water losses to less than (<) 35%	35%	35%	0%
Municipal Streets and Storm water capital spending measured by the percentage (%) of budget spent	220%	100%	0%
100% compliance to general standards with regard to waste water outflow by 30 June of the financial year	220%	100%	67.12%
95% water quality level obtained as per SANS 241 physical and micro parameters by 30 June of the financial year	95%	95%	96.59%
Limit electricity losses to less than 11.5% by 30 June of the financial year (Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated)x 100	11.50%	11.50%	0%
Service Sites for future housing development through the programme on the Upgrading of Informal Settlements Plan (UISP) and Enhanced People's Housing Process (EPHP)	30	30	0
Provision of Housing opportunities in accordance with the Provincial Business Plan and budget allocation	99	99	0

Table 3 - NKPA Performance - Basic Service Delivery

Summary of Results: Basic Service Delivery	Calculation Explanation	Overall Results
Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
Not Met	0% <= Actual/Target <= 74.999%	7
Almost Met	75.000% <= Actual/Target <= 99.999%	0
Met	Actual meets Target (Actual/Target = 100%)	2
Well Met	100.001% <= Actual/Target <= 149.999%	6
Extremely Well Met	150.000% <= Actual/Target	2
Total:		**17**

LOCAL ECONOMIC DEVELOPMENT

INDICATOR	ANNUAL TARGET	QUARTER 4 1 APRIL 2025- 30 JUNE 2025	
		TARGET	ACTUAL
Number of employment opportunities created through the Municipality's local economic development initiatives	38	38	40
Submit the Reviewed Municipal Spatial Development Framework (MSDF) to Council by end-May 2025	1	1	1

Table 4 - NKPA Performance - Local Economic Development

Summary of Results: Local Economic Development	Calculation Explanation	Overall Results
Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
Not Met	0% <= Actual/Target <= 74.999%	0
Almost Met	75.000% <= Actual/Target <= 99.999%	0
Met	Actual meets Target (Actual/Target = 100%)	1
Well Met	100.001% <= Actual/Target <= 149.999%	1
Extremely Well Met	150.000% <= Actual/Target	0

Total:	2

MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

INDICATOR	ANNUAL TARGET	QUARTER 4 1 APRIL 2025- 30 JUNE 2025	
		TARGET	ACTUAL
Capital conditional grant spending measured by the percentage (%) spent by end-June of the financial year	100%	30%	54%
Operational conditional grant spending measured by the percentage (%) spent by end-June of the financial year	100%	100%	68%
% Implementation completion of Capital projects	100%	100%	54%
% Capital expenditure of budget spent in line with budget and timelines by end-June of the Financial Year	100%	30%	54%
% Of operating budget expenditure in line with budget and timelines by end-June of the Financial Year	100%	100%	86%
The percentage of a municipality's operating budget actually spent on implementing its workplace skills plan by 30 June 2025 {(Actual total training expenditure divided by total training (budget) x100}	100%	100%	100%
Submit the Section 52(d) Report to Council following the end of each quarter as prescribed in the Local Government: Municipal Finance Management Act, No. 56 of 2003	4	1	0
Submit the Annual Budget to Council for consideration by end-May as prescribed in the Local Government: Municipal Finance Management Act, No. 56 of 2003	1	1	1
Submit the Adjustment Budget to Council for consideration by end-February as prescribed in the Local Government: Municipal Finance Management Act, No. 56 of 2003	1	0	0
Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(ii))	50%	50%	0%
Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy - MSA, Reg. S10(g)(iii))	1.30	1.30	1.21
Provide free basic refuse removal to indigent households	1 690	3 143	3167

INDICATOR	ANNUAL TARGET	QUARTER 4 1 APRIL 2025- 30 JUNE 2025	
		TARGET	ACTUAL
Financial viability measured in terms of the Municipality's ability to meet its service debt obligations (NKPI Proxy - MSA, Reg. S10(g)(i))	15%	15%	0%
Sound financial management by maintaining an acceptable Liquidity Ratio	1.20	1.20	1.21
Financial viability measured in terms of the collection period (average number of days) as at 30 June ((Gross Debtors - Bad Debt Provision) / Billed Revenue)) × 365	80	80	68.23
Achieve an average payment percentage of 91% by 30 June [Gross Debtors (Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100]	91%	91%	94%
Financial viability measured in terms of number of days taken for creditors to be paid: Trade creditors outstanding/creditors purchases (operating and capital) x 365]	30	30	0
Raise / collect Operating Budget Revenue as per approved budget by end-June of the financial year	100%	100%	97%

Table 5 - NKPA Performance - Municipal Financial Viability and Management

Summary of Results: Municipal Financial Viability and Management	Calculation Explanation	Overall Results
Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
Not Met	0% <= Actual/Target <= 74.999%	4
Almost Met	75.000% <= Actual/Target <= 99.999%	4
Met	Actual meets Target (Actual/Target = 100%)	2
Well Met	100.001% <= Actual/Target <= 149.999%	3
Extremely Well Met	150.000% <= Actual/Target	4
Total:		**18**

MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

INDICATOR	ANNUAL TARGET	QUARTER 4 1 APRIL 2025 -30 JUNE 2025	
		TARGET	ACTUAL
Number of Monthly Management meetings held	12	3	6
Submit the Employment Equity Report to Council on the number of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan as at end-June of the financial year	1	1	100
Submit the Workplace Skills Plan to the Local Government Sector Education and Training Authority (LGSETA) by end-April	1	1	100

Table 6 - NKPA Performance - Municipal Transformation and Institutional Development

Summary of Results: Municipal Transformation and Institutional Development	Calculation Explanation	Overall Results
Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
Not Met	0% <= Actual/Target <= 74.999%	0
Almost Met	75.000% <= Actual/Target <= 99.999%	0
Met	Actual meets Target (Actual/Target = 100%)	0
Well Met	100.001% <= Actual/Target <= 149.999%	0
Extremely Well Met	150.000% <= Actual/Target	3
Total:		**3**

GOOD GOVERNANCE AND PUBLIC PARTICIPATION

INDICATOR	ANNUAL TARGET	QUARTER 4 1 APRIL 2025 -30 JUNE 2025	
		TARGET	ACTUAL
Submit to the Executive Mayor the draft 2025/2026 SDBIP for consideration by no later than 14 days after the approval of the annual budget in terms of the Local Government: Municipal Finance Management Act, No. 56 of 2003	1	1	1
Conclude signed performance agreements in terms of Section 57 of the Local Government: Municipal Systems Act, No. 32 of 2000 for the Municipal Manager and Managers directly accountable to the Municipal Manager	100%	0%	0%
Conduct formal performance evaluations of the Municipal Manager and Managers directly accountable to the Municipal Manager in line with the signed performance agreements	100%	100%	50%
Risk-Based Audit Plan submitted to the Audit Committee for approval by end-June of the financial year	1	1	1
Bi-annually submit performance management-related reports to the Audit Committee	2	0	0
Submit the 2025/2026 Integrated Development Plan (IDP) and Budget Time Schedule to Council for consideration by end-August	1	0	0
Review and submit the Risk Register to the Risk Management Committee by February of the financial year	1	0	1
Submission of Quarterly Audit Committee Reports to Council	4	1	1
Submit the Reviewed Integrated Development Plan (IDP) to Council for consideration by end-May	1	1	1
Develop and submit the 2023/2024 Annual Performance Report (APR) to the Auditor-General of South Africa (AGSA) by end-August	1	0	0
Implement 100% of all Council decision(s) taken	100%	100%	100%
Submit Quarterly Progress Report on Implementation of Section 154 Support Plan	4	1	0
Number of Ordinary Council Meetings scheduled	4	1	3

INDICATOR	ANNUAL TARGET	QUARTER 4 1 APRIL 2025 -30 JUNE 2025	
		TARGET	ACTUAL
Submit Municipal Organogram (funded positions) to Council by end-May 2025	1	1	100
Submission of Fixed Asset Register (FAR) in compliance with applicable Generally Recognised Accounting Practice (GRAP) Standards to the Auditor-General by end-August 2024	1	0	0
Submission of the Annual Financial Statements to the Auditor-General by end-August	1	0	0
Submission of the Reviewed Long-Term Financial Plan to Council by end-March 2025	1	0	0
Submit the Report on the Rehabilitation of Landfill Sites to Financial Services for inclusion in the Annual Financial Statements by end-June	1	0	0
Submit the Reviewed Disaster Management Plan to Council for consideration by end-May	1	1	1
Maintain and review Electricity Master Plan and facilitate for budget approval by end-June of the financial year	1	1	0
Facilitate Quarterly Community Housing Meetings in support of the Human Settlements Plan by end June of the financial year	4	1	0
Review Human Settlements Master Plan and submit to the Portfolio Committee by end June of the financial year	1	1	1
Submit to the Emergency Housing Policy to MAYCO by end-March 2025	1	0	0
Submit a funding application to the Department: Human Settlement (DHS)	1	0	0

Table 7 - NKPA Performance - Good Governance and Public Participation

Summary of Results: Good Governance and Public Participation	Calculation Explanation	Overall Results
Not Yet Applicable	KPIs with no targets or actuals in the selected period.	10
Not Met	0% <= Actual/Target <= 74.999%	5
Almost Met	75.000% <= Actual/Target <= 99.999%	0
Met	Actual meets Target (Actual/Target = 100%)	6
Well Met	100.001% <= Actual/Target <= 149.999%	0
Extremely Well Met	150.000% <= Actual/Target	3
Total:		**24**

PERFORMANCE PER MUNICIPAL STRATEGIC OBJECTIVES

The Council of Knysna Local Municipality crafted a set of strategic objectives which are aligned to the national strategic focus areas as well as the Provincial Strategic Goals of the Western Cape Government. This is intended to guide directorates within the municipality to develop departmental business plans with specific deliverables and targets to give effect to the strategic objectives of Council.

The following table provides the alignment of Knysna's strategic objectives against the national strategic focus areas and provincial strategic goals:

Strategic Focus Area / National Key Performance Area (NKPA and MKPA)	Strategic Objective (SO)	Priority (PR)
Basic Service Delivery	To improve and maintain current basic service delivery through specific infrastructural development projects	Sanitation
		Electricity
		Streets and Storm Water Management
		Water Supply
		Integrated Human Settlements
	To promote a safe and healthy environment through the protection of our natural resources	Environmental Conservation
		Disaster management
Local Economic Development	To create an enabling environment for social development and economic growth	Decent employment opportunities and job creation
		Rural development
		Youth development
		Care for the elderly
		Opportunities for women and people living with disability
		HIV/Aids awareness
Municipal Financial Viability and Management	To grow the revenue base of the municipality	Sound Financial Planning
Municipal Transformation and Institutional Development	To structure and manage the municipal administration to ensure efficient service delivery	Institutional capacity building
Good Governance and Public Participation	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Ward committees System
		Communication
		Responsive and accountable system of Local Government

Table 8 - Alignment Table

The graph below illustrates the Municipality’s performance against the Strategic Objectives:

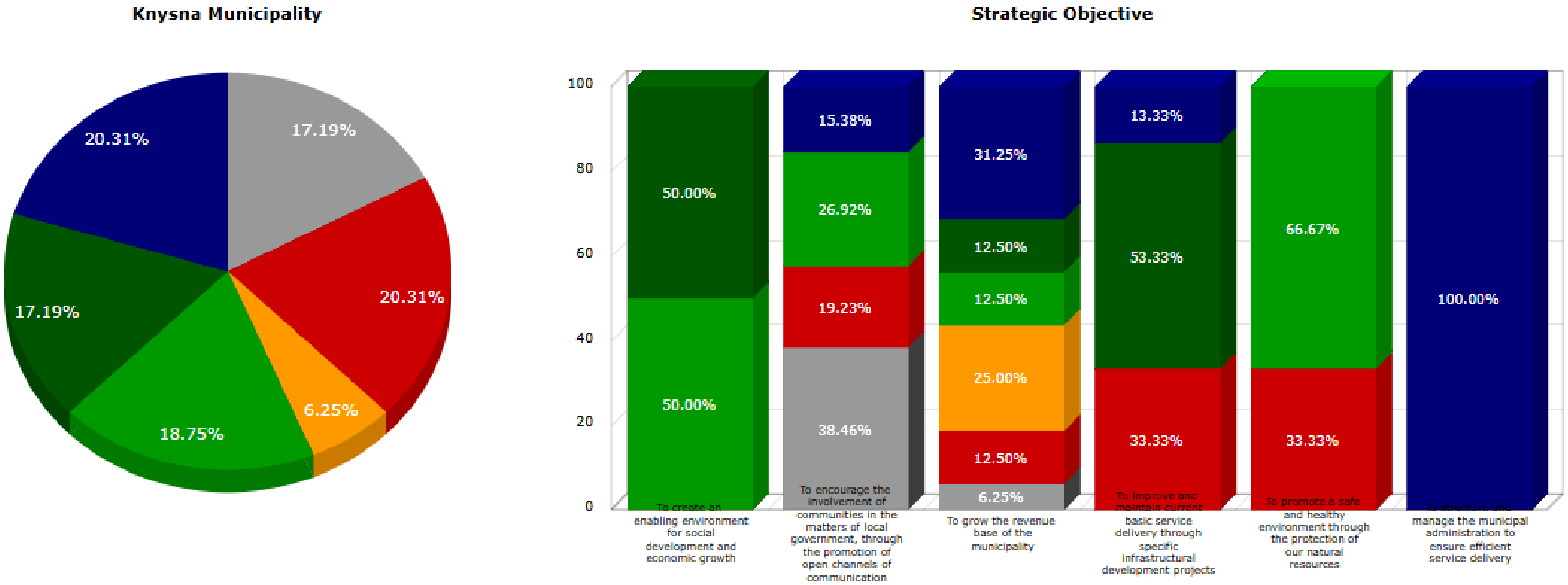

Figure 3 - Overall Performance per Strategic Objective

The following table indicate the Municipality's performance in terms of the Strategic Objectives

	Knysna Municipality	Strategic Objective: To create an enabling environment for social development and economic growth	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	To grow the revenue base of the municipality	To improve and maintain current basic service delivery through specific infrastructural development projects	To promote a safe and healthy environment through the protection of our natural resources	To structure and manage the municipal administration to ensure efficient service delivery
Not Yet Applicable	11 (17.19%)	-	10 (38.46%)	1 (6.25%)	-	-	-
Not Met	13 (20.31%)	-	5 (19.23%)	2 (12.50%)	5 (33.33%)	1 (33.33%)	-
Almost Met	4 (6.25%)	-	-	4 (25.00%)	-	-	-
Met	12 (18.75%)	1 (50.00%)	7 (26.92%)	2 (12.50%)	-	2 (66.67%)	-
Well Met	11 (17.19%)	1 (50.00%)	-	2 (12.50%)	8 (53.33%)	-	-
Extremely Well Met	13 (20.31%)	-	4 (15.38%)	5 (31.25%)	2 (13.33%)	-	2 (100.00%)
Did Not Occur	-	-	-	-	-	-	-
Total:	64	2	26	16	15	3	2
	100%	3.13%	40.63%	25.00%	23.44%	4.69%	3.13%

Table 9 - Strategic Objectives Performance - Overall Results

PERFORMANCE PER DIRECTORATE

The administrative component of Knysna Local Municipality is headed by the Municipal Manager, who has five directors reporting directly to him in terms of Section 56 of the Local Government: Municipal Systems Act, No. 32 of 2000. Apart from the legislative powers and functions, the Municipality deemed it fit to review and re-design the organisational structure to effectively address local needs, operational requirements, and service delivery demands. Subsequent to a comprehensive consultation process with all internal stakeholders, the new organisational structure of the municipality was adopted by Council on 29 October 2018 (SC09/10/18). The restructuring of the staff establishment was benchmarked against industry norms and financial sustainability was one of the key considerations.

The following tables provides an overview of the organisational structure:

DIRECTORATE	PURPOSE
Office of the Municipal Manager	The Municipal Manager heads the Administration arm of the Knysna Municipality and is therefore responsible and accountable for tasks and functions as provided for in section 55 of the Municipal Systems Act, other functions and tasks as provided for in legislation as well as functions delegated to him/her by the Executive Mayor and Council. According to the Municipal Finance Management Act he/she also assumes the role of Accounting Officer. The office also incorporates the Department Communications & Intergovernmental Relations, Internal Audit & Risk Management and the Department Integrated Development Planning (IDP) & Performance Management.
Corporate Services	The Directorate is responsible for the administrative processes that ensure good governance and the achievement of Council's strategic objectives. The directorate incorporates the Departments of Administration, Committee Services, Customer Relations, Estates, Human Resources, Legal Services, Property and Records Management, and Public Participation.
Financial Services	To manage and provide financial services in order to ensure financial viability, compliance and reporting. The Directorate administrates all finance-related services. These include Financial Management Services, Revenue Services, Supply Chain Management, Information Technology, Assets & Liability Management, and Financial Statements & Compliance, Budget & Reporting as well as the Expenditure department.
Planning and Economic Development	To ensure that the functional and pro-active planning and the implementation of the municipality's constitutional obligations pertaining to land use planning, economic development, human settlements and environmental management
Community Services	To render integrated community services to enhance community development in general and promote a clean and safe environment. The Directorate comprises of four major sections that incorporate services including Disaster Management, Fire and Rescue, Traffic and Law Enforcement, Parks, Waste Management, Libraries, Halls, Cemeteries, Museums, Arts and Culture, Waste Management and Cleansing, Youth and Sport Development.
Infrastructure Services	To manage infrastructure services provisioning in order to ensure the rendering of sustainable and affordable services to the community. Services pertaining mainly to bulk infrastructure are the responsibility of the Director Technical Services. It also incorporates all Electrical & Mechanical services related to distribution of electricity and oversees the municipality's fleet and mechanical workshop.
Human Settlements Administration	The local Directorate of Human Settlements acts as an agent for Provincial Government and is working with them to achieve their vision, to develop sustainable integrated human settlements. Sustainable settlements are residential areas that allow its residents to access social and economic opportunities close to where they live.

Table 10 - Organisational Structure

The graph below illustrates the Municipality's performance per Directorate:

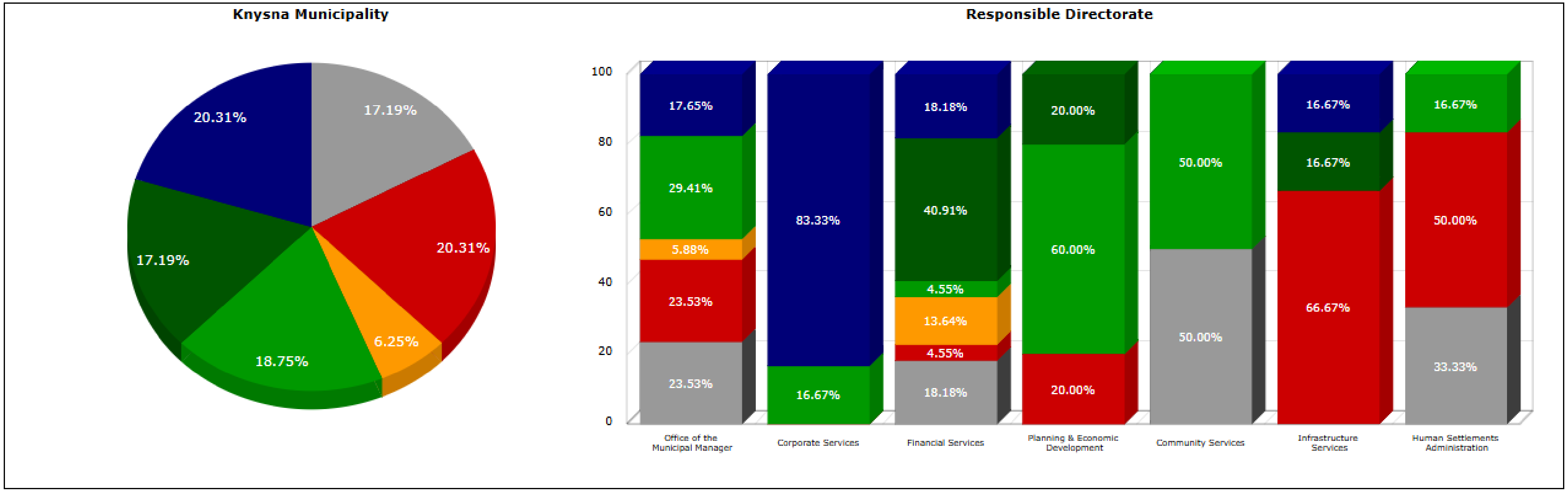

Figure 4 - Overall Performance per Directorate

The following table indicate the Municipality's performance in terms of Directorate:

	Knysna Municipality	Responsible Directorate						
		Office of the Municipal Manager	Corporate Services	Financial Services	Planning & Economic Development	Community Services	Infrastructure Services	Human Settlements Administration
Not Yet Applicable	11 (17.19%)	4 (23.53%)	-	4 (18.18%)	-	1 (50.00%)	-	2 (33.33%)
Not Met	13 (20.31%)	4 (23.53%)	-	1 (4.55%)	1 (20.00%)	-	4 (66.67%)	3 (50.00%)
Almost Met	4 (6.25%)	1 (5.88%)	-	3 (13.64%)	-	-	-	-
Met	12 (18.75%)	5 (29.41%)	1 (16.67%)	1 (4.55%)	3 (60.00%)	1 (50.00%)	-	1 (16.67%)
Well Met	11 (17.19%)	-	-	9 (40.91%)	1 (20.00%)	-	1 (16.67%)	-
Extremely Well Met	13 (20.31%)	3 (17.65%)	5 (83.33%)	4 (18.18%)	-	-	1 (16.67%)	-
Did Not Occur	-	-	-	-	-	-	-	-
Total:	64	17	6	22	5	2	6	6
	100%	26.56%	9.38%	34.38%	7.81%	3.13%	9.38%	9.38%

Table 11 - Directorate Performance - Overall Result

Annexure A - Top Layer SDBIP, Quarter 4 Performance Assessment 2024/2025 per National Key Performance Area

Basic Service Delivery

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL28	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Number of residential properties with access to Water services and are on the financial system as at end June	Number of residential properties with access to Water services as registered on the financial system as at end June	Last Value	15 801	14 761	17 864	G2	17864 residential properties that has access to Water services (June 2025)	None
TL29	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Number of residential properties with access to electricity and are on the financial system (Promun and Ontec) as at end June of the financial year	Number of residential properties with access to electricity services registered on the financial system (Promun and Ontec) at at end June of the financial year	Last Value	21 348	24 124	25 472	G2	25472 registered residential properties with access to electricity services (June 2025)	None

Basic Service Delivery

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL30	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at end June of the financial year	Number of formal residential properties which are billed for sewerage as at end June of the financial year	Last Value	13 172	12 646	12 767	G2	12767 formal residential properties which are billed for sewerage (June 2025)	None
TL31	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Number of formal residential properties for which refuse is removed once per week and billed for the service as at end June of the financial year	Number of formal residential properties which are billed for refuse removal as at end June of the financial year	Last Value	16 227	16 538	16 586	G2	16586 formal residential properties that are billed for refuse removal (June 2025)	None

Basic Service Delivery

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL34	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Provide free basic water to indigent households	Number of indigent households receiving free basic water as at end June of the financial year	Last Value	1 690	3 011	3 177	G2	Services: 3177 indigent households that is receiving free basic water (June 2025)	None
TL35	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Provide free basic electricity to indigent account holders connected to the municipal electrical infrastructure network	Number of indigent households receiving free basic electricity as at 30 June of the financial year	Last Value	1 425	1 874	2 938	B	2938 indigent households that is receiving free basic electricity (June 2025)	None
TL36	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Provide free basic sanitation to indigent account holders connected to the municipal sanitation infrastructure network	Number of indigent households receiving free basic sanitation as at end June of the financial year	Last Value	1 690	3 152	3 163	G2	3163 indigent households that is receiving free basic sanitation (June 2025)	None

Basic Service Delivery

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025					
							Target	Actual	R	Performance Comment	Corrective Measures
TL51	Planning & Economic Development	To promote a safe and healthy environment through the protection of our natural resources	Develop a climate change adaptation plan for Knysna Municipality	One (1) plan to be tabled for Council by end June of the financial year	Carry Over	1	1	1	G	This served in the section 80 for processing to council. Ordinary council rescheduled for July. (June 2025)	None
TL52	Planning & Economic Development	To promote a safe and healthy environment through the protection of our natural resources	Develop a Coastal Management By-law for Knysna Municipality	One (1) by-law to be tabled for Council by end June of the financial year	Carry Over	1	1	1	G	Served on s80 in June and ordinary Council meeting scheduled for end July 2025 (June 2025)	None
TL53	Planning & Economic Development	To promote a safe and healthy environment through the protection of our natural resources	Submit the Green Flag beach application for Swartvlei	One Green Flag application submitted for Swartvlei	Carry Over	1	1	0	R	"No report had been received at the time this report was generated."	

Basic Service Delivery

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL56	Infrastructure Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Limit unaccounted water losses to less than (<) 35%	Less than (<) 35% water losses recorded by end-June of the financial year	Stand-Alone	35%	35%	0%	R	The unbilled metered data from finance is not credible due to the amount of bypassed water meters. Resolve/EAS are assisting the department, and we will be able to finilise the report at about 13h00 30 July 2025.	
TL57	Infrastructure Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Municipal Streets and Storm water capital spending measured by the percentage (%) of budget spent	One hundred percent (100%) of the Streets and Storm water capital budget spent by end-June of the financial year	Accumulative	220%	100%	0%	R	The unbilled metered data from finance is not credible due to the amount of bypassed water meters. Resolve/EAS are assisting the department, and we will be able to finilise the report at about 13h00 30 July 2025.	

Basic Service Delivery

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL58	Infrastructure Services	To improve and maintain current basic service delivery through specific infrastructural development projects	100% compliance to general standards with regard to waste water outflow by 30 June of the financial year	100% compliance to the general standards for waste water outflow by end-June of the financial year	Accumulative	220%	100%	67.12%	R	The wastewater treatment plants (WWTPs) achieved 67.12% of the 100% annual compliance target due to a combination of operational, infrastructural, and external factors that are currently being addressed. (June 2025)	The wastewater treatment plants (WWTPs) achieved 67.12% of the 100% annual compliance target due to a combination of operational, infrastructural, and external factors that are currently being addressed. (June 2025)

Basic Service Delivery

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL59	Infrastructure Services	To improve and maintain current basic service delivery through specific infrastructural development projects	95% water quality level obtained as per SANS 241 physical and micro parameters by 30 June of the financial year	95% compliance to the SANS 241 in regards to the water quality level by end-June of the financial year	Last Value	95%	95%	96.59%	G2	The water treatment plants achieved a compliance score of 96, 59% exceeding the required target of 95% annual water quality compliance (June 2025)	None
TL60	Infrastructure Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Limit electricity losses to less than 11.5% by 30 June of the financial year (Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated)x 100	Less than 11.5% electricity losses by end-June of the financial year	Reverse Last Value	11.50%	11.50%	0%	B		None

Basic Service Delivery

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL63	Human Settlements Administration	To improve and maintain current basic service delivery through specific infrastructural development projects	Service Sites for future housing development through the programme on the Upgrading of Informal Settlements Plan (UISP) and Enhanced People's Housing Process (EPHP)	Number of sites serviced through the Human Settlements Development Grant (HSDG) programmes	Accumulative	30	30	0	R	45 Sites serviced	"No update was done at the time this report was generated."
TL65	Human Settlements Administration	To improve and maintain current basic service delivery through specific infrastructural development projects	Provision of Housing opportunities in accordance with the Provincial Business Plan and budget allocation	Ninety-nine (99) housing opportunities provided for the financial year	Last Value	99	99	0	R	The officers are literally going around getting the 'happy letters' signed (June 2025)	The outline officers are literally going around getting the 'happy letters' signed (June 2025)

Good Governance and Public Participation

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025					
							Target	Actual	R	Performance Comment	Corrective Measures
TL1	Office of the Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit to the Executive Mayor the draft 2025/2026 SDBIP for consideration by no later than 14 days after the approval of the annual budget in terms of the Local Government: Municipal Finance Management Act, No. 56 of 2003	One (1) Draft Service Delivery and Budget Implementation Plan (SDBIP) submitted to the Executive Mayor	Carry Over	1	1	1	G	2025/2026 SDBIP approved by the Executive Mayor on 5 June 2025. (June 2025)	None

Good Governance and Public Participation

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL2	Office of the Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Conclude signed performance agreements in terms of Section 57 of the Local Government: Municipal Systems Act, No. 32 of 2000 for the Municipal Manager and Managers directly accountable to the Municipal Manager	One hundred percent (100%) of signed performance agreements concluded within the legislative deadline	Last Value	100%	0%	0%	N/A	N/A	N/A
TL3	Office of the Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Conduct formal performance evaluations of the Municipal Manager and Managers directly accountable to the Municipal Manager in line with the signed performance agreements	One hundred percent (100%) of performance evaluations concluded for the financial year	Stand-Alone	100%	100%	50%	R	Mid-Year Performance Review for Director Planning and Economic Development and CFO was held on 19 May 2025 (June 2025)	Rescheduling of the Annual evaluations for Director Planning and CFO is in progress. (June 2025)

Good Governance and Public Participation

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL4	Office of the Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Risk-Based Audit Plan submitted to the Audit Committee for approval by end-June of the financial year	One (1) Risk-Based Audit Plan submitted to the Audit Committee by end-June	Carry Over	1	1	1	G	Risk based plan submitted to the audit committee and approved on 24 June 2025 (June 2025)	None
TL5	Office of the Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Bi-annually submit performance management-related reports to the Audit Committee	Two (2) performance management-related reports submitted to the Audit Committee	Accumulative	2	0	0	N/A	N/A	N/A
TL6	Office of the Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit the 2025/2026 Integrated Development Plan (IDP) and Budget Time Schedule to Council for consideration by end-August	One (1) Integrated Development Plan (IDP) and Budget Time Schedule submitted to Council	Carry Over	1	0	0	N/A	N/A	N/A

Good Governance and Public Participation

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL10	Office of the Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Review and submit the Risk Register to the Risk Management Committee by February of the financial year	One (1) Reviewed Risk Registers submitted to the Risk Management Committee	Carry Over	1	0	1	B	Risk Register submitted (June 2025)	None
TL11	Office of the Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submission of Quarterly Audit Committee Reports to Council	Four (4) Audit Committee Reports submitted to Council for the financial year	Accumulative	4	1	1	G	Audit Committee Reports submitted to Council (June 2025)	None
TL13	Office of the Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit the Reviewed Integrated Development Plan (IDP) to Council for consideration by end-May	One (1) Reviewed Integrated Development Plan submitted to Council by end-May	Carry Over	1	1	1	G	[D241] Municipal Manager: IDP Adopted by Council on 30 May 2025. (June 2025)	[None required. (June 2025)

Good Governance and Public Participation

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL14	Office of the Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Develop and submit the 2023/2024 Annual Performance Report (APR) to the Auditor-General of South Africa (AGSA) by end-August	One (1) Annual Performance Report submitted to the Auditor-General by end-August	Carry Over	1	0	0	N/A	NA	N/A
TL16	Office of the Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Implement 100% of all Council decision(s) taken	% Of Council decisions implemented	Stand-Alone	100%	100%	100%	G	No outstanding Council Executions (June 2025)	None
TL17	Office of the Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit Quarterly Progress Report on Implementation of Section 154 Support Plan	Number of Section 154 Support Plan Reports submitted to Council	Accumulative	4	1	0	R	"No report had been received at the time this report was generated."	

Good Governance and Public Participation

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL20	Corporate Services	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Number of Ordinary Council Meetings scheduled	Four (4) Ordinary Council meetings scheduled for the financial year	Accumulative	4	1	3	B	One Ordinary Council meeting held during April 2025 (April 2025) One Ordinary Council meeting held on 30 May 2025 (with continuation on 5 June 2025). (May 2025) [D248] Director: Corporate Services: One meeting (attached) held (June 2025)	None

Good Governance and Public Participation

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL24	Corporate Services	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit Municipal Organogram (funded positions) to Council by end-May 2025	One (1) Municipal Organogram submitted to Council by end-May 2025	Carry Over	1	1	100	B	[D252] Director: Corporate Services: In progress. (April 2025) [D252] Director: Corporate Services: Please see previous month's performance comment on this KPI). (May 2025) [D252] Director: Corporate Services: Previously reported on. (June 2025)	None

Good Governance and Public Participation

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL38	Financial Services	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submission of Fixed Asset Register (FAR) in compliance with applicable Generally Recognised Accounting Practice (GRAP) Standards to the Auditor-General by end-August 2024	One (1) Fixed Asset Register submitted to the Auditor-General by end-August 2024	Carry Over	1	0	0	N/A	N/A	N/A
TL43	Financial Services	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submission of the Annual Financial Statements to the Auditor-General by end-August	One (1) Annual Financial Statements submitted to the Auditor-General by end-August	Carry Over	1	0	0	N/A	N/A	N/A

Good Governance and Public Participation

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL45	Financial Services	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submission of the Reviewed Long-Term Financial Plan to Council by end-March 2025	One (1) Reviewed Long-Term Financial Plan submitted to Council by end-March 2025	Carry Over	1	0	0	N/A	N/A	N/A
TL54	Community Services	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit the Report on the Rehabilitation of Landfill Sites to Financial Services for inclusion in the Annual Financial Statements by end-June	One (1) Report on the Rehabilitation of Landfill Sites submitted to Financial Services by end-June of the financial year	Accumulative	1	0	0	N/A	N/A	N/A

Good Governance and Public Participation

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL55	Community Services	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit the Reviewed Disaster Management Plan to Council for consideration by end-May	One (1) Reviewed Disaster Management Plan submitted to Council by end-May 2025	Carry Over	1	1	1	G	The Revised Greater Knysna Municipal Disaster Management Plan 2019/20 Served at the Continuation of the ordinary Council meeting held on 8 April 2025 (June 2025)	None
TL61	Infrastructure Services	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Maintain and review Electricity Master Plan and facilitate for budget approval by end-June of the financial year	One (1) Electricity Master Plan reviewed and maintained by end-June of the financial year	Carry Over	1	1	0	R	"No report had been received at the time this report was generated."	

Good Governance and Public Participation

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL62	Human Settlements Administration	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Facilitate Quarterly Community Housing Meetings in support of the Human Settlements Plan by end June of the financial year	4 (Four) Community Housing meetings per quarter	Accumulative	4	1	0	R	No report had been received at the time of generating this report	
TL64	Human Settlements Administration	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Review Human Settlements Master Plan and submit to the Portfolio Committee by end June of the financial year	One Reviewed Human Settlements Master Plan submitted to the Portfolio Committee by end-June of the financial year	Carry Over	1	1	1	G	Integrated Human Settlement Sector plan submitted to Council on 3 July 2025. IHS04/07/25	
TL66	Human Settlements Administration	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit to the Emergency Housing Policy to MAYCO by end-March 2025	One (1) Emergency Housing Policy submitted to the MAYCO by end-March 2025	Carry Over	1	0	0	N/A	N/A	N/A

Good Governance and Public Participation

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL67	Human Settlements Administration	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit a funding application to the Department: Human Settlement (DHS)	One (1) funding application submitted to the Department: Human Settlements	Carry Over	1	0	0	N/A	N/A	N/A

Local Economic Development

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL47	Planning & Economic Development	To create an enabling environment for social development and economic growth	Number of employment opportunities created through the Municipality's local economic development initiatives	Thirty-eight (38) Expanded Public Works Programme employment opportunities created by the organisation by the end June of the financial year	Last Value	38	38	40	G2	Performance met (June 2025)	None

Local Economic Development

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL48	Planning & Economic Development	To create an enabling environment for social development and economic growth	Submit the Reviewed Municipal Spatial Development Framework (MSDF) to Council by end-May 2025	One (1) Reviewed Municipal Spatial Development Framework submitted to Council by end-May 2025	Carry Over	1	1	1	G	Adoption of the Final Draft Sedgefield Local Spatial Development Framework AND IDP Amendment Adoption of the final draft IDP amended Knysna Municipal Spatial Development Framework served at the Special Council meeting held on 26 June 2025 (June 2025)	None

Municipal Financial Viability and Management

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL7	Office of the Municipal Manager	To grow the revenue base of the municipality	Capital conditional grant spending measured by the percentage (%) spent by end-June of the financial year	100% of the capital conditional grant spent by end-June	Accumulative	100%	30%	54%	B	The figure is as per the S71 report as at 30 June 2025. (June 2025)	Planning to be improved. (June 2025)
TL8	Office of the Municipal Manager	To grow the revenue base of the municipality	Operational conditional grant spending measured by the percentage (%) spent by end-June of the financial year	100% of the operational conditional grant spent by end-June	Last Value	100%	100%	68%	R	The figure is as per the S71 report as at 30 June 2025. (June 2025)	Planning to be improved. (June 2025)
TL9	Office of the Municipal Manager	To grow the revenue base of the municipality	% Implementation completion of Capital projects	100% of implemented Capital projects completed	Last Value	100%	100%	54%	R	it is based on the S71, (June 2025)	Please refer to Section 71 and 52 of MFMA June 2025 (June 2025)
TL12	Office of the Municipal Manager	To grow the revenue base of the municipality	% Capital expenditure of budget spent in line with budget and timelines by end-June of the Financial Year	100% of the municipal capital budget spent by end-June	Accumulative	100%	30%	54%	B	it is based on the S71 (June 2025)	None

Municipal Financial Viability and Management

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL15	Office of the Municipal Manager	To grow the revenue base of the municipality	% Of operating budget expenditure in line with budget and timelines by end-June of the Financial Year	% Of operating budget spent	Last Value	100%	100%	86%	O	It is based on S71 (June 2025)	Outlined in the Section 71 and 52 of the MFMA June 2025 (June 2025)
TL22	Corporate Services	To grow the revenue base of the municipality	The percentage of a municipality's operating budget actually spent on implementing its workplace skills plan by 30 June 2025 {(Actual total training expenditure divided by total training (budget) x100}	100% of the municipal operating budget spent by end-June	Last Value	100%	100%	100%	G	As per comment/evidence submitted during third quarter. (April 2025) As per confirmation by Training Officer attached during March 2025. (May 2025) Completed (June 2025)	None

Municipal Financial Viability and Management

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL25	Financial Services	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit the Section 52(d) Report to Council following the end of each quarter as prescribed in the Local Government: Municipal Finance Management Act, No. 56 of 2003	Four (4) Section 52(d) Reports submitted to Council by end-June	Accumulative	4	1	0	R	The section 71/52 Report as at 30 June 2025 was send to the Executive Mayor, Provincial and National Treasury on 14 July 2025. The report will serve at the next council meeting before 31 July 2025. (June 2025)	Can only be done after submission to Council in July 2025. (June 2025)
TL26	Financial Services	To grow the revenue base of the municipality	Submit the Annual Budget to Council for consideration by end-May as prescribed in the Local Government: Municipal Finance Management Act, No. 56 of 2003	One (1) Annual Budget submitted to Council within the legislative deadline	Carry Over	1	1	1	G	The budget item was submitted and tabled on 30 May 2025 within the prescribed timeframes (June 2025)	None

Municipal Financial Viability and Management

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL27	Financial Services	To grow the revenue base of the municipality	Submit the Adjustment Budget to Council for consideration by end-February as prescribed in the Local Government: Municipal Finance Management Act, No. 56 of 2003	One (1) Adjustment Budget submitted to Council within the legislative deadline	Carry Over	1	0	0	N/A	N/A	N/A
TL32	Financial Services	To grow the revenue base of the municipality	Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(ii))	Service debtors to revenue ratio - (Total outstanding service debtors / revenue received for services) measured by end June of the financial year	Reverse Last Value	50%	50%	0%	B		None

Municipal Financial Viability and Management

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL33	Financial Services	To grow the revenue base of the municipality	Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy - MSA, Reg. S10(g)(iii))	Cost coverage as at 30 June annually: (Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for bad debts, Impairment and Loss on disposal of assets)	Last Value	1.30	1.30	1.21	O	The cost coverage as at 30 June 2025 is 0.08 months. (June 2025)	Cash needs to increase through improved revenue collection actions and the cost containment measures. (June 2025)

Municipal Financial Viability and Management

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025					
							Target	Actual	R	Performance Comment	Corrective Measures
TL37	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Provide free basic refuse removal to indigent households	Number of indigent households receiving free basic refuse removal as at end June of the financial year	Last Value	1 690	3 143	3 167	G2	[D265] Director: Financial Services: 3167 indigent households that is receiving free basic refuse removal (June 2025)	None
TL39	Financial Services	To grow the revenue base of the municipality	Financial viability measured in terms of the Municipality's ability to meet its service debt obligations (NKPI Proxy - MSA, Reg. S10(g)(i))	Debt coverage ratio ((Total operating revenue - conditional operating grants received) / (Debt service payments due within the year)) measured by end June of the financial year	Reverse Last Value	15%	15%	0%	B		None

Municipal Financial Viability and Management

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL40	Financial Services	To grow the revenue base of the municipality	Sound financial management by maintaining an acceptable Liquidity Ratio	Liquidity: Current Ratio, Calculated as (Current Assets / Current Liabilities	Last Value	1.20	1.20	1.21	G2	[D268] Director: Financial Services: The Current ratio as at 30 June 2025 is 1.21 (June 2025)	None
TL41	Financial Services	To grow the revenue base of the municipality	Financial viability measured in terms of the collection period (average number of days) as at 30 June ((Gross Debtors - Bad Debt Provision) / Billed Revenue)) × 365	Debtors ratio in number of days	Last Value	80	80	68.23	O	The debtors ratio in number of days as 30 June 2025 is 68.23 days (June 2025)	Improved revenue collection actions and more bad debt provision to reduce the debtorsâ day ratio. (June 2025)

Municipal Financial Viability and Management

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL42	Financial Services	To grow the revenue base of the municipality	Achieve an average payment percentage of 91% by 30 June [Gross Debtors (Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100]	Gross Debtors (Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	Last Value	91%	91%	94%	G2	The collection rate as at 30 June is 94% (June 2025)	Improved revenue collection actions to reduce the gross outstanding debtorsâ amount. (June 2025)
TL44	Financial Services	To grow the revenue base of the municipality	Financial viability measured in terms of number of days taken for creditors to be paid: Trade creditors outstanding/creditors purchases (operating and capital) x 365]	Number of days to pay creditors	Reverse Last Value	30	30	0	B		None

Municipal Financial Viability and Management

Internal Ref	Responsible Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL46	Financial Services	To grow the revenue base of the municipality	Raise / collect Operating Budget Revenue as per approved budget by end-June of the financial year	One hundred percent (100%) of Total Annual Operating Budget Revenue raised / collected by end-June of the financial year	Last Value	100%	100%	97%	O	:The Operating Revenue Budget Implementation Indicator equates to (June 2025)	

Municipal Transformation and Institutional Development

Internal Ref	Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025					
							Target	Actual	R	Performance Comment	Corrective Measures
TL19	Corporate Services	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Number of Monthly Management meetings held	One (1) Management Meeting per Month	Accumulative	12	3	6	B	EMT meeting dates: 1 April 2025 and 13 May 2025 (SIME 2). TMT meeting dates: 2 April 2025 - MM and Directors to discuss material irregularities;3 April - Micro-structure meeting MM and Directors; 8 April - normal TMT; 15 April TMT; 22 April TMT; 29 April TMT; 6 May TMT including Risk Management Session with MM and Directors. (April 2025) Three Top Management meetings for May, namely on 6 May, 13 May and 12 May. Fourth TMT meeting that was scheduled for 27 May was cancelled. (May 2025) Three TMT meetings held during June 2025. (June 2025)	[None

Municipal Transformation and Institutional Development

Internal Ref	Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025					
							Target	Actual	R	Performance Comment	Corrective Measures
TL21	Corporate Services	To structure and manage the municipal administration to ensure efficient service delivery	Submit the Employment Equity Report to Council on the number of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan as at end-June of the financial year	One (1) Employment Equity Report submitted to Council by end-June	Carry Over	1	1	100	B	Employment Equity Report submitted to Council and final product sent to LGSeta. (April 2025) As per update April 2025: Employment Equity Report submitted to Council and final product sent to LGSeta. (May 2025) Completed (June 2025)	None

Municipal Transformation and Institutional Development

Internal Ref	Directorate	Strategic Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Original Annual Target	Quarter ending June 2025				
							Target	Actual	R	Performance Comment	Corrective Measures
TL23	Corporate Services	To structure and manage the municipal administration to ensure efficient service delivery	Submit the Workplace Skills Plan to the Local Government Sector Education and Training Authority (LGSETA) by end-April	One (1) Workplace Skills Plan submitted to the Local Government Sector Education and Training Authority (LGSETA) by end-April	Carry Over	1	1	100	B	Training Office submitted the Workplace Skills Plan 2025/2026 and Annual Training Report 2024/2025 to LGSeta. The latter acknowledge receipt of same on 29 April 2025. (April 2025) WSP 2025/2026 and Annual Training Report 2024/2025 submitted to LGSeta during April (please see previous month's performance comment on this KPI). (May 2025) Submitted to LGSeta during April (June 2025)	None