



Knysna

Municipality Munisipaliteit uMasipala

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Section 52 (d)

Performance Assessment Report

Quarter 1 of 2025/2026

01 July 2025 - 30 September 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 Dr Lulamile Mapholoba, the Municipal Manager of Knysna Local Municipality, hereby certify that the Quarter One performance Assessment Report for the Period 01 July 2025 to 30 September 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 2025/2026 Top Layer Services Delivery and Budget implementation plan (SDBIP

Name: Dr Lulamile Mapholoba

Municipal Manager, Knysna Local Municipality (WCO48)

Signature: 

Date: 30/10/25

Name: Thando Matika

The Executive Mayor, Knysna Local Municipality (WCO48)

Signature: 

Date: 30/10/25

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 1 Performance Assessment for the period 01 July 2025 to 30 September 2025.

FINANCIAL PERFORMANCE

A separate report assessing the Municipality's financial performance for the same period 01 July 2025 to 30 September 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 2025/2026 Integrated Development Plan (IDP) was Adopted by Council on 30 May 2025, resolution number **C05/05/25**.

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 2025/2026 Service Delivery and Budget Implementation Plan (SDBIP) based on 18 June 2025.

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.

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

Table C1 Monthly Budget Statement Summary - M02 August

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	348 306	362 049	362 049	21 520	122 511	362 049	(239 538)	-66%	362 049
Service charges	566 736	704 219	704 219	55 001	144 833	704 219	(559 386)	-79%	704 219
Investment revenue	5 308	4 626	4 626	774	1 364	4 626	(3 262)	-71%	4 626
Transfers and subsidies - Operational	153 071	165 382	165 382	1 705	60 665	175 974	(115 309)	(0)	165 382
Other own revenue	195 148	197 182	197 182	5 436	28 378	197 182	(168 804)	-86%	197 182
Total Revenue (excluding capital transfers and contributions)	1 268 567	1 433 458	1 433 458	84 437	357 751	1 444 050	#####	-75%	1 433 458
Employee costs	338 641	374 678	374 678	22 139	48 107	374 650	(326 543)	-87%	374 678
Remuneration of Councillors	9 684	11 926	11 926	789	1 624	11 926	(10 302)	-86%	11 926
Depreciation and amortisation	57 820	68 548	68 548	3 891	7 583	68 548	(60 965)	-89%	68 548
Interest	38 025	29 426	29 426	7	455	29 426	(28 971)	-98%	29 426
Inventory consumed and bulk purchases	368 178	403 787	403 787	44 704	46 091	403 802	(357 711)	-89%	404 062
Transfers and subsidies	1 661	3 635	3 635	36	36	14 254	(14 218)	-100%	3 635
Other expenditure	361 058	370 375	370 375	22 841	34 809	370 360	(335 551)	-91%	370 100
Total Expenditure	1 175 067	1 262 374	1 262 374	94 407	138 704	1 272 966	#####	-89%	1 262 374
Surplus/(Deficit)	93 500	171 084	171 084	(9 970)	219 047	171 084	47 963	28%	171 084
Transfers and subsidies - capital (monetary allocations)	46 964	63 633	63 633	-	-	63 660	#####	-	63 633
Transfers and subsidies - capital (in-kind)	(850)	-	-	-	-	-	-	100%	-
Surplus/(Deficit) after capital transfers & contributions	139 614	234 717	234 717	(9 970)	219 047	234 745	(15 698)	-7%	234 717
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	139 614	234 717	234 717	(9 970)	219 047	234 745	(15 698)	-7%	234 717
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised		63 633	52 415	-	-	(1 592)	1 592	-100%	63 633
Borrowing	-	40 000	-	-	-	(1 005)	1 005	-100%	40 000
Internally generated funds	-	68 952	-	8	11	(1 865)	1 876	-101%	68 952
Total sources of capital funds	-	172 585	52 415	8	11	(4 462)	4 473	-100%	172 585
Financial position									
Total current assets	450 103	342 290	301 155		649 056				342 290
Total non current assets	1 564 148	1 629 928	1 661 489		1 522 839				1 629 928
Total current liabilities	447 349	258 913	266 317		419 802				258 913
Total non current liabilities	400 509	429 093	434 567		392 127				429 093
Community wealth/Equity	1 133 908	1 269 164	1 269 164		1 172 311				1 269 164
Cash flows									
Net cash from (used) operating	(8 846)	286 206	-	3 596	(60 950)	47 701	108 651	228%	286 206
Net cash from (used) investing	(52 795)	(192 882)	-	278	5 214	(2 937)	(8 151)	278%	(192 882)
Net cash from (used) financing	(56 614)	(50 675)	-	-	(1 159)	(8 446)	(7 287)	86%	(50 675)
Cash/cash equivalents at the month/year end	(94 647)	66 257	-	3 874	49 106	40 253	(8 853)	-22%	66 257

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	153 465	27 263	16 448	13 599	11 289	11 081	94 531	292 115	619 791
Creditors Age Analysis									
Total Creditors	4 562	857	–	20	–	6	1	258	5 705

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

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
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		405 383	413 881	424 500	13 975	137 366	135 282	2 084	2%	413 881
Executive and council		4 835	6 031	6 031	–	2 096	2 096	–		6 031
Finance and administration		400 548	407 850	418 469	13 975	135 270	133 186	2 084	2%	407 850
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		137 139	152 507	152 507	11 654	20 096	16 955	3 141	19%	152 507
Community and social services		11 841	14 050	14 050	1 365	2 790	2 825	(34)	-1%	14 050
Sport and recreation		1 587	1 664	1 664	129	259	253	5	2%	1 664
Public safety		97 621	103 533	103 533	5 973	12 857	9 687	3 170	33%	103 533
Housing		26 091	33 260	33 260	4 187	4 190	4 190	0	0%	33 260
Health		–	–	–	–	–	–	–		–
Economic and environmental services		34 807	34 925	34 897	1 360	2 701	2 336	365	16%	34 925
Planning and development		10 499	9 258	9 231	869	1 764	1 691	74	4%	9 258
Road transport		21 926	24 595	24 595	491	937	645	291	45%	24 595
Environmental protection		2 382	1 072	1 072	–	–	–	–		1 072
Trading services		739 052	895 779	895 807	57 448	197 587	200 776	(3 189)	-2%	895 779
Energy sources		442 781	518 744	518 744	42 379	103 762	105 177	(1 416)	-1%	518 744
Water management		157 191	170 299	170 299	8 307	45 362	46 619	(1 257)	-3%	170 299
Waste water management		77 101	134 433	134 460	3 564	18 960	17 748	1 212	7%	134 433
Waste management		61 979	72 303	72 303	3 198	29 504	31 233	(1 729)	-6%	72 303
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	1 316 382	1 497 091	1 507 710	84 437	357 751	355 350	2 402	1%	1 497 091
Expenditure - Functional	-									
Governance and administration		191 191	239 463	237 955	16 692	32 298	31 583	715	2%	239 563
Executive and council		17 983	35 014	35 022	1 053	2 208	2 725	(517)	-19%	35 014
Finance and administration		167 938	196 247	194 621	15 218	29 401	28 221	1 180	4%	196 247
Internal audit		5 270	8 202	8 312	422	688	637	52	8%	8 302
Community and public safety		247 493	229 853	228 583	14 514	22 696	31 692	(8 996)	-28%	229 853
Community and social services		21 491	20 672	20 112	1 899	3 618	3 475	142	4%	20 672
Sport and recreation		23 883	28 392	28 858	1 370	2 859	2 781	78	3%	28 392
Public safety		160 913	136 246	135 187	6 140	10 272	19 459	(9 187)	-47%	136 246
Housing		41 206	44 543	44 426	5 106	5 947	5 976	(30)	0%	44 543
Health		–	–	–	–	–	–	–		–

Economic and environmental services		85 156	99 472	109 621	4 906	10 520	10 841	(322)	-3%	99 372
Planning and development		39 588	46 467	56 428	2 673	5 473	5 669	(196)	-3%	46 367
Road transport		41 554	48 130	48 310	2 067	4 702	4 852	(149)	-3%	48 130
Environmental protection		4 015	4 875	4 883	166	345	321	24	7%	4 875
Trading services		647 601	693 586	696 807	58 295	73 191	73 526	(335)	0%	693 586
Energy sources		382 082	430 643	457 533	43 232	42 693	47 466	(4 773)	-10%	430 643
Water management		107 959	102 603	88 291	6 200	11 800	10 377	1 424	14%	102 603
Waste water management		85 567	93 056	83 765	3 839	10 694	7 266	3 428	47%	93 056
Waste management		71 993	67 284	67 218	5 024	8 004	8 418	(414)	-5%	67 284
Other		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	1 171 441	1 262 374	1 272 966	94 407	138 704	147 642	(8 938)	-6%	1 262 374
Surplus/ (Deficit) for the year		144 941	234 717	234 745	(9 970)	219 047	207 707	11 340	0,054596	234 717

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

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		-	-	-	-	-	-	-		-
Vote 2 - CORPORATE SERVICES (32: IE)		-	-	-	-	-	-	-		-
Vote 3 - COMMUNITY SERVICES (33: IE)		-	-	-	-	-	-	-		-
Vote 4 - FINANCIAL SERVICES (34: IE)		-	-	-	-	-	-	-		-
Vote 5 - OPERATING SERVICES (35: IE)		-	-	-	-	-	-	-		-
Vote 6 - (50: IE)		-	-	-	-	-	-	-		-
Vote 7 - 1. Executive AND Council (110: IE)		4 835	6 031	6 031	-	2 096	2 096	-		6 031
Vote 8 - 2. Corporate (120: IE)		7 415	9 421	20 040	(9 348)	2 429	3 151	(721)	-22,9%	9 421
Vote 9 - 3. Finance (130: IE)		367 820	381 741	381 741	23 322	125 887	123 081	2 806	2,3%	381 741
Vote 10 - (140: IE)		-	-	-	-	-	-	-		-
Vote 11 - 5. Planning (150: IE)		7 957	8 810	8 810	745	1 516	1 567	(51)	-3,2%	8 810
Vote 12 - 6. Community (160: IE)		194 140	214 068	213 733	11 180	53 397	51 597	1 800	3,5%	214 068
Vote 13 - 7. Electricity (170: IE)		442 755	518 744	518 744	42 379	103 762	105 177	(1 416)	-1,3%	518 744
Vote 14 - 6. Community (180: IE)		247 787	325 017	325 352	11 971	64 474	64 490	(16)	0,0%	325 017
Vote 15 - 8. Technical (180: IE)		-	-	-	-	-	-	-		-
Vote 16 - 9. Housing Services (190: IE)		26 081	33 260	33 260	4 187	4 190	4 190	0	0,0%	33 260
Total Revenue by Vote	2	1 298 790	1 497 091	1 507 710	84 437	357 751	355 350	2 402	0,7%	1 497 091
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		58	-	-	-	-	-	-		8
Vote 2 - CORPORATE SERVICES (32: IE)		648	-	-	168	207	-	207	#DIV/0!	-
Vote 3 - COMMUNITY SERVICES (33: IE)		720	51 026	-	(217)	(437)	-	(437)	#DIV/0!	51 026
Vote 4 - FINANCIAL SERVICES (34: IE)		44 393	28 274	-	2 354	4 709	-	4 709	#DIV/0!	28 274
Vote 5 - OPERATING SERVICES (35: IE)		52 285	46 831	-	3 355	6 727	-	6 727	#DIV/0!	46 831
Vote 6 - (50: IE)		-	2 846	-	-	-	-	-		2 846
Vote 7 - 1. Executive AND Council (110: IE)		27 881	47 732	50 663	1 886	3 708	4 145	(437)	-10,6%	47 723
Vote 8 - 2. Corporate (120: IE)		63 160	82 406	82 909	7 509	13 513	14 035	(522)	-3,7%	82 406
Vote 9 - 3. Finance (130: IE)		59 383	64 466	92 862	3 817	7 563	12 034	(4 472)	-37,2%	64 466
Vote 10 - (140: IE)		4 220	7 500	41 587	35	85	3 902	(3 817)	-97,8%	7 570
Vote 11 - 5. Planning (150: IE)		522 246	571 797	-	49 572	57 041	-	57 041	#DIV/0!	571 727
Vote 12 - 6. Community (160: IE)		284 550	208 538	269 166	15 176	26 571	36 680	(10 109)	-27,6%	208 538
Vote 13 - 7. Electricity (170: IE)		17 291	31 256	462 291	1 478	2 958	48 129	(45 171)	-93,9%	31 256
Vote 14 - 6. Community (180: IE)		86 829	86 633	231 907	4 726	10 920	23 215	(12 295)	-53,0%	86 633
Vote 15 - 8. Technical (180: IE)		-	-	-	-	-	-	-		-
Vote 16 - 9. Housing Services (190: IE)		25 713	17 069	41 580	1 306	1 898	5 502	(3 605)	-65,5%	17 069

Total Expenditure by Vote	2	1 189 376	1 246 374	1 272 966	91 165	135 462	147 642	(12 180)	-8,2%	1 246 374
Surplus/ (Deficit) for the year	2	109 414	250 718	234 745	(6 729)	222 289	207 707	14 582	7,0%	250 718

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

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	#REF!	#REF!							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		397 816	465 762	465 762	41 464	87 125	465 762	(378 638)	-81%	465 762
Service charges - Water		99 353	112 803	112 803	7 755	29 310	112 803	(83 494)	-74%	112 803
Service charges - Waste Water Management		31 708	79 041	79 041	2 999	7 967	79 041	(71 074)	-90%	79 041
Service charges - Waste management		37 860	46 612	46 612	2 784	20 432	46 612	(26 180)	-56%	46 612
Sale of Goods and Rendering of Services		29 434	32 753	32 753	(3 611)	5 792	32 753	(26 961)	-82%	32 753
Agency services		3 663	4 038	4 038	384	725	4 038	(3 313)	-82%	4 038
Interest				-			-	-		
Interest earned from Receivables		29 520	29 324	29 324	2 406	4 829	29 324	(24 495)	-84%	29 324
Interest from Current and Non Current Assets		5 308	4 626	4 626	774	1 364	4 626	(3 262)	-71%	4 626
Dividends				-			-	-		
Rent on Land				-			-	-		
Rental from Fixed Assets		7 758	8 583	8 583	224	1 652	8 583	(6 931)	-81%	8 583
Licence and permits		320	385	385	12	24	385	(361)	-94%	385
Special rating levies		6 197	4 624	-	(913)	583	-	583	#DIV/0!	4 624
Operational Revenue				4 624			4 624	(4 624)	-100%	
Non-Exchange Revenue				-			-	-		
Property rates		348 306	362 049	362 049	21 520	122511	362 049	(239 538)	-66%	362 049
Surcharges and Taxes				-			-	-		
Fines, penalties and forfeits		97 190	103 207	103 207	5 966	12 848	103 207	(90 360)	-88%	103 207
Licence and permits		1 478	1 457	1 457	107	212	1 457	(1 245)	-85%	1 457
Transfers and subsidies - Operational		153 071	165 382	165 382	1 705	60 665	175 974	(115 309)	-66%	165 382
Interest		11 093	11 811	11 811	862	1 713	11 811	(10 098)	-85%	11 811
Fuel Levy				-			-	-		
Operational Revenue				-			-	-		
Gains on disposal of Assets		-	1 000	1 000	-	-	1 000	(1 000)	-100%	1 000
Other Gains		8 496	-	-	-	-	-	-		-
Discontinued Operations				-			-	-		
Total Revenue (excluding capital transfers and contributions)		1 268567	1433458	1 433458	84 437	357751	1444050	(1086299)	-75%	1433458
Expenditure By Type	-									
Employee related costs		338 641	374 678	374 678	22 139	48 107	374 650	(326 543)	-87%	374 678
Remuneration of councillors		9 684	11 926	11 926	789	1 624	11 926	(10 302)	-86%	11 926
Bulk purchases - electricity		328 988	357 093	357 093	42 759	42 962	357 093	(314 131)	-88%	357 093
Inventory consumed		39 190	46 694	46 694	1 944	3 129	46 709	(43 580)	-93%	46 969
Debt impairment		126 780	119 549	119 549	5 473	10 946	120 404	(109 458)	-91%	119 549
Depreciation and amortisation		57 820	68 548	68 548	3 891	7 583	68 548	(60 965)	-89%	68 548
Interest		38 025	29 426	29 426	7	455	29 426	(28 971)	-98%	29 426
Contracted services		150 413	152 032	152 032	10 553	10 710	152 556	(141 846)	-93%	151 834
Transfers and subsidies		1 661	3 635	3 635	36	36	14 254	(14 218)	-100%	3 635
Irrecoverable debts written off		-	9 404	9 404	-	-	8 548	(8 548)	-100%	9 404
Operational costs		80 372	89 390	89 390	6 814	13 152	88 851	(75 698)	-85%	89 313
Losses on Disposal of Assets		279	-	-	-	-	-	-		-
Other Losses		3 214	-	-	-	-	-	-		-
Total Expenditure		1 175 67	1262374	1 262374	94 407	138704	1272966	(1134262)	-89%	1262374

Surplus/(Deficit)	93 500	171 084	171 084	(9 970)	219047	171 084	47 963	0	171 084
Transfers and subsidies - capital (monetary allocations)	46 964	63 633	63 633	–	–	63 660	(63 660)	(0)	63 633
Transfers and subsidies - capital (in-kind)	(850)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	139 614	234 717	234 717	(9 970)	219047	234 745	(15 698)	(0)	234 717
Income Tax							–		
Surplus/(Deficit) after income tax	139 614	234 717	234 717	(9 970)	219047	234 745	(15 698)	(0)	234 717
Share of Surplus/Deficit attributable to Joint Venture							–		
Share of Surplus/Deficit attributable to Minorities							–		
Surplus/(Deficit) attributable to municipality	139 614	234 717	234 717	(9 970)	219047	234 745	(15 698)	(0)	234 717
Share of Surplus/Deficit attributable to Associate							–		
Intercompany/Parent subsidiary transactions							–		
Surplus/ (Deficit) for the year	139 614	234 717	234 717	(9 970)	219047	234 745	(15 698)	(0)	234 717

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

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	#REF!	#REF!							
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 17 - CAPITAL SUSPENSE (28: CAPEX)		–	–	–	–	–	–	–		–
Vote 18 - 1. Executive AND Council (110: CAPEX)		–	–	–	–	–	–	–		–
Vote 19 - 2. Corporate (120: CAPEX)		–	–	–	–	–	–	–		–
Vote 20 - 3. Finance (130: CAPEX)		–	–	–	–	–	–	–		–
Vote 21 - 5. Planning (150: CAPEX)		–	–	–	–	–	–	–		–
Vote 22 - 6. Community (160: CAPEX)		–	–	–	–	–	–	–		–
Vote 23 - 7. Electricity (170: CAPEX)		–	–	–	–	–	–	–		–
Vote 24 - 8. Technical (180: CAPEX)		–	–	–	–	–	–	–		–
Vote 25 - 9. Housing Services (190: CAPEX)		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		–	–	–	–	–	–	–		556
Vote 18 - 1. Executive AND Council (110: CAPEX)		–	85	–	–	1	14	(13)	-90%	85
Vote 19 - 2. Corporate (120: CAPEX)		–	1 050	–	5	5	175	(170)	-97%	1 050
Vote 20 - 3. Finance (130: CAPEX)		–	45	–	–	–	8	(8)	-100%	45
Vote 21 - 5. Planning (150: CAPEX)		–	1 050	–	–	–	175	(175)	-100%	1 050
Vote 22 - 6. Community (160: CAPEX)		–	20 618	–	3	5	(34)	39	-114%	20 618
Vote 23 - 7. Electricity (170: CAPEX)		–	16 496	–	–	–	354	(354)	-100%	15 940
Vote 24 - 8. Technical (180: CAPEX)		–	124 041	–	–	–	(908)	908	-100%	124 041
Vote 25 - 9. Housing Services (190: CAPEX)		–	9 200	–	–	–	(230)	230	-100%	9 200
Total Capital single-year expenditure	4	–	172 585	–	8	11	(446)	457	-103%	172 585
Total Capital Expenditure		–	172 585	–	8	11	(446)	457	-103%	172 585
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		–	2 180	2 180	5	7	(47)	54	-114%	2 180

Executive and council		–	85	85	–	1	(1)	2	-368%	85
Finance and administration		–	2 095	2 095	5	5	(46)	52	-111%	2 095
Internal audit				–			–	–		
Community and public safety		–	19 618	21 090	3	5	(522)	527	-101%	19 618
Community and social services		–	1 213	1 366	3	5	(29)	33	-116%	1 213
Sport and recreation		–	743	2 664	–	–	(67)	67	-100%	743
Public safety		–	8 462	8 560	–	–	(214)	214	-100%	8 462
Housing		–	9 200	8 500	–	–	(213)	213	-100%	9 200
Health				–			–	–		
Economic and environmental services		–	39 156	34 829	–	–	(871)	871	-100%	39 156
Planning and development		–	500	500	–	–	(13)	13	-100%	500
Road transport		–	38 656	34 329	–	–	(858)	858	-100%	38 656
Environmental protection				–			–	–		
Trading services		–	111 631	120 882	–	–	(3 022)	3 022	-100%	111 631
Energy sources		–	15 496	18 071	–	–	(452)	452	-100%	15 496
Water management		–	64 136	69 913	–	–	(1 748)	1 748	-100%	64 136
Waste water management		–	21 800	22 697	–	–	(567)	567	-100%	21 800
Waste management		–	10 200	10 200	–	–	(255)	255	-100%	10 200
Other				–			–	–		
Total Capital Expenditure - Functional Classification	3	–	172 585	178 980	8	11	(4 462)	4 473	-100%	172 585
Funded by:										
National Government		–	52 387	52 415	–	–	(1 310)	1 310	-100%	52 387
Provincial Government		–	11 246	–	–	–	(281)	281	-100%	11 246
District Municipality							–	–		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)							–	–		
Transfers recognised - capital		–	63 633	52 415	–	–	(1 592)	1 592	-100%	63 633
Borrowing	6	–	40 000	–	–	–	(1 005)	1 005	-100%	40 000
Internally generated funds		–	68 952	–	8	11	(1 865)	1 876	-101%	68 952
Total Capital Funding		–	172 585	52 415	8	11	(4 462)	4 473	-100%	172 585

Table C6 – Monthly Budget Statement – Financial Position

0 - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	#REF!	#REF!			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		106 001	90 724	90 724	177 653	90 724
Trade and other receivables from exchange transactions		64 465	96 186	66 862	128 006	96 186
Receivables from non-exchange transactions		100 564	104 097	92 286	156 296	104 097
Current portion of non-current receivables		4	4	4	4	4
Inventory		8 962	12 045	12 045	10 471	12 045
VAT		170 244	38 821	38 821	175 119	38 821
Other current assets		(137)	413	413	1 507	413
Total current assets		450 103	342 290	301 155	649 056	342 290
Non current assets						
Investments		3 423	3 176	3 176	3 463	3 176
Investment property		67 370	67 389	67 389	67 345	67 389
Property, plant and equipment		1 474 847	1 541 052	1 572 613	1 433 535	1 541 052
Biological assets				–		
Living and non-living resources				–		
Heritage assets		14 613	14 613	14 613	14 613	14 613
Intangible assets		34	34	34	22	34
Trade and other receivables from exchange transactions				–		
Non-current receivables from non-exchange transactions		(8)	(8)	(8)	(8)	(8)
Other non-current assets		3 869	3 672	3 672	3 869	3 672
Total non current assets		1 564 148	1 629 928	1 661 489	1 522 839	1 629 928
TOTAL ASSETS		2 014 252	1 972 217	1 962 644	2 171 894	1 972 217
LIABILITIES						
Current liabilities	-					
Bank overdraft				–		
Financial liabilities		47 885	(3 702)	3 702	47 319	(3 702)
Consumer deposits		15 872	15 538	15 538	15 828	15 538
Trade and other payables from exchange transactions		180 207	210 196	210 196	106 268	210 196
Trade and other payables from non-exchange transactions		11 806	(11 491)	(11 491)	22 115	(11 491)
Provision		52 208	40 758	35 054	52 155	40 758
VAT		139 502	7 615	7 615	176 117	7 615
Other current liabilities		(131)	–	5 704	–	–
Total current liabilities		447 349	258 913	266 317	419 802	258 913
Non current liabilities						
Financial liabilities		253 199	305 829	305 829	252 606	305 829
Provision		44 431	30 008	35 481	37 559	30 008
Long term portion of trade payables				–		
Other non-current liabilities		102 879	93 257	93 257	101 962	93 257
Total non current liabilities		400 509	429 093	434 567	392 127	429 093
TOTAL LIABILITIES		847 858	688 007	700 884	811 929	688 007
NET ASSETS	2	1 166 394	1 284 211	1 261 760	1 359 965	1 284 211
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 031 029	1 269 164	1 269 164	1 172 311	1 269 164
Reserves and funds						
Other		102 879	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 133 908	1 269 164	1 269 164	1 172 311	1 269 164

Table C7 – Monthly Budget Statement - Cash Flow

0 - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2024/25	Budget Year 2025/26							
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		335 163	354 137	–	3 648	(31 757)	59 023	(90 780) (122 323)	-154%	354 137
Service charges		576 775	657 391	–	19 282	(12 757)	109 565	31 451	-112%	657 391
Other revenue		125 003	292 312	–	43 863	80 170	48 719	99 328	65%	292 312
Transfers and Subsidies - Operational		169 383	170 274	–	48 468	127 707	28 379	(9 148)	350%	170 274
Transfers and Subsidies - Capital		56 364	63 633	–	–	1 458	10 606	–	-86%	63 633
Interest		948	–	–	–	–	–	–		–
Dividends								–		
Payments										
Suppliers and employees		(1235104)	(1222115)	–	(111665)	(225330)	(203686)	(21 644)	11%	(1222115)
Interest		(37 378)	(29 426)	–	–	(440)	(4 904)	4 464	-91%	(29 426)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		(8 846)	286 206	–	3 596	(60 950)	47 701	108 651	228%	286 206
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	1 000	–	–	–	167	(167)	-100%	1 000
Decrease (increase) in non-current receivables		7 043	4 591	–	283	5 220	765	4 454	582%	4 591
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(59 838)	(198 473)	–	(5)	(5)	(3 869)	3 864	-100%	(198 473)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(52 795)	(192 882)	–	278	5 214	(2 937)	(8 151)	278%	(192 882)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing		(56 614)	(50 675)	–	–	(1 159)	(8 446)	7 287	-86%	(50 675)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(56 614)	(50 675)	–	–	(1 159)	(8 446)	(7 287)	86%	(50 675)
NET INCREASE/ (DECREASE) IN CASH HELD		(118 256)	42 648	–	3 874	(56 895)	36 318			42 648
Cash/cash equivalents at beginning:		23 609	23 609	–	–	106 001	3 935	102 066		23 609
Cash/cash equivalents at month/year end:		(94 647)	66 257	–	3 874	49 106	40 253			66 257

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	$0\% \leq \text{Actual/Target} \leq 66.999\%$
O	KPI Almost Met	$67.000\% \leq \text{Actual/Target} \leq 99.999\%$
G	KPI Met	Actual meets Target (Actual/Target = 100%)
G2	KPI Well Met	$100.001\% \leq \text{Actual/Target} \leq 132.999\%$
B	KPI Extremely Well Met	$133.000\% \leq \text{Actual/Target}$

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):

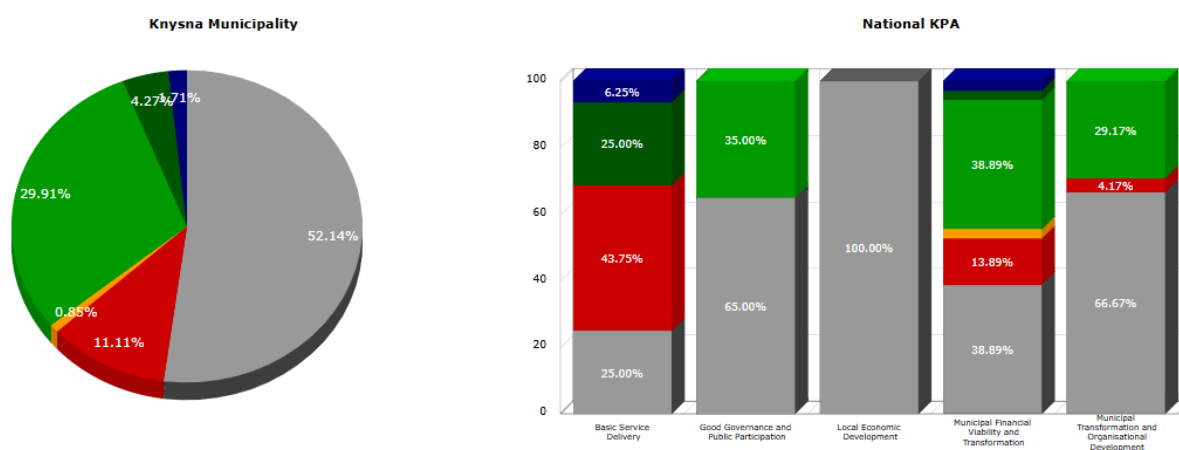


Figure 2 - Overall Performance per National Key Performance Area

	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	Building Capable Local Government Institutions	Municipal Financial Viability and Transformation	Municipal Transformation and Institutional Development	Municipal Transformation and Organisational Development
■ Not Yet Applicable	61 (52.14%)	4 (25.00%)	26 (65.00%)	1 (100.00%)	-	-	-	14 (38.89%)	-	16 (66.67%)
■ Not Met	13 (11.11%)	7 (43.75%)	-	-	-	-	-	5 (13.89%)	-	1 (4.17%)
■ Almost Met	1 (0.85%)	-	-	-	-	-	-	1 (2.78%)	-	-
■ Met	35 (29.91%)	-	14 (35.00%)	-	-	-	-	14 (38.89%)	-	7 (29.17%)
■ Well Met	5 (4.27%)	4 (25.00%)	-	-	-	-	-	1 (2.78%)	-	-
■ Extremely Well Met	2 (1.71%)	1 (6.25%)	-	-	-	-	-	1 (2.78%)	-	-
■ Did Not Occur	-	-	-	-	-	-	-	-	-	-
Total:	117	16	40	1	-	-	-	36	-	24
	100%	13.68%	34.19%	0.85%	-	-	-	30.77%	-	20.51%

Table 2 - NKPA Performance - Overall Result

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

BASIC SERVICE DELIVERY

Basic Service Delivery

INDICATOR	Annual Target	Quarter 1 1 July - 30 September 2025	
		Target	Actual
Supplying of piped water service points to residential account holders which are connected to the municipal water infrastructure network as at 30 June 2026 as per Reg 10(a)	15 905	15 905	17 811
Supplying of electricity services to municipal residential account holders as at 30 June as per Reg 10 (a)	23 765	23 765	25 405
Supply of sanitation services to municipal residential account holders as at 30 June as per Reg 10 (a)	13 504	13 504	13 803
Supplying of refuse removal services to municipal residential account holders as at 30 June as per Reg 10 (a)	16 643	16 643	16 849
Registered indigent formal households with access to free basic water (NKPI Proxy - MSA, Reg. S10(a), (b))	2 749	2 749	745
Registered indigent formal households with access to free basic electricity provided by the municipality (NKPI Proxy - MSA, Reg. S10(a), (b))	2 144	2 144	698
Registered indigent formal households with access to free basic refuse removal (NKPI Proxy - MSA, Reg. S10(a), (b))	2 762	2 762	751

Basic Service Delivery

INDICATOR	Annual Target	Quarter 1 1 July - 30 September 2025	
		Target	Actual
Registered indigent formal households with access to free basic sanitation (NKPI Proxy - MSA, Reg. S10(a), (b))	100%	100%	27.16%
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	0	0
Provision of Housing opportunities in accordance with the Provincial Business Plan and budget allocation	99	0	0
Develop a climate change adaptation plan for Knysna Municipality by 30 June	1	0	0
Develop a Coastal Management By-law for Knysna Municipality by 30 June	1	0	0
Wastewater quality measured to the Department of Water and Sanitation's License Conditions for physical and micro parameters	70%	70%	0%
Water quality measure quarterly as per SANS 241 physical and micro parameters	95%	95%	0%
Record quarterly limited unaccounted water losses to less than (<) 35%	35%	35%	0%
Record quarterly limited electricity losses to less than 11.5% (Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) x 100	<11.58	<11.58	<0

Table 3 - NKPA Performance - Basic Service Delivery

Summary of Results	Calculation Explanation	Overall Results	
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
R	KPI Not Met	0% <= Actual/Target <= 74.999%	7
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	4
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		16

LOCAL ECONOMIC DEVELOPMENT

Local Economic Development			
INDICATOR	Annual Target	Quarter 1	
		1 July - September 2025	
		Target	Actual
Number of employment opportunities created through the Municipality's local economic development initiatives	38	0	0

Table 4 - NKPA Performance - Local Economic Development

Summary of Results: Local Economic Development			
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		1

MUNICIPAL FINANCIAL VIABILITY AND TRANSFORMATON

Municipal Financial Viability and Transformation			
INDICATOR	Annual Target	Quarter 1 1 July-September 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%	21%
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	84
Sound financial management by maintaining an acceptable Liquidity Ratio	1.20	1.20	1.52
Financial viability measured in terms of the collection period (average number of days) as at 30 June ((Gross Debtors - Bad Debt Provision) / Billed Revenue)) x 365	80	80	292.19
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%	67.45%
Raise / collect Operating Budget Revenue as per approved budget measured on a quarterly basis	100%	100%	98.52%
Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(ii))	50%	50%	62.70%

Municipal Financial Viability and Transformation			
INDICATOR	Annual Target	Quarter 1 1 July-September 2025	
		Target	Actual
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	0.73
Spend 95% of operational grants by 30 June	95%	0%	0%
Spend 95% of operational grants by 30 June	95%	0%	0%
Spend 95% of operational grants by 30 June	95%	0%	0%
Spend 95% of operational grants by 30 June	95%	0%	0%
Spend 95% of operational grants by 30 June	95%	0%	0%
Spend 95% of operational grants by 30 June	95%	0%	0%
Spend 95% of operational grants by 30 June	95%	0%	0%
Spend 95% of capital grants by 30 June	95%	0%	0%
Spend 95% of capital grants by 30 June	95%	0%	0%
Spend 95% of capital grants by 30 June	95%	0%	0%
Spend 95% of capital grants by 30 June	95%	0%	0%

Municipal Financial Viability and Transformation			
INDICATOR	Annual Target	Quarter 1 1 July-September 2025	
		Target	Actual
Spend 95% of capital grants by 30 June	95%	0%	0%
Spend 95% of capital grants by 30 June	95%	0%	0%
Spend 95% of capital grants by 30 June	95%	0%	0%
Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95%	20%	20%
Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95%	20%	20%
Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95%	20%	20%
Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95%	20%	20%
Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95%	20%	20%
Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95%	20%	20%

Municipal Financial Viability and Transformation			
INDICATOR	Annual Target	Quarter 1 1 July-September 2025	
		Target	Actual
Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95%	20%	20%
Spend 90% of the operating budget by 30 June	95%	20%	20%
Spend 90% of the operating budget by 30 June	95%	20%	20%
Spend 90% of the operating budget by 30 June	95%	20%	20%
Spend 90% of the operating budget by 30 June	95%	20%	20%
Spend 90% of the operating budget by 30 June	95%	20%	20%
Spend 90% of the operating budget by 30 June	95%	20%	20%
Spend 90% of the operating budget by 30 June	95%	20%	20%

Summary of Results: Municipal Financial Viability and Transformation		Calculation Explanation	Overall Results
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	14
R	KPI Not Met	$0\% \leq \text{Actual/Target} \leq 74.999\%$	5
O	KPI Almost Met	$75.000\% \leq \text{Actual/Target} \leq 99.999\%$	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	14
G2	KPI Well Met	$100.001\% \leq \text{Actual/Target} \leq 149.999\%$	1
B	KPI Extremely Well Met	$150.000\% \leq \text{Actual/Target}$	1
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		36

Table 5 - NKPA Performance - Municipal Financial Viability and Transformation

MUNICIPAL TRANSFORMATION AND ORGANISATIONAL DEVELOPMENT

Municipal Transformation and Organisational Development			
INDICATION	Annual Target	Quarter 1 1 July-September 2025	
		Target	Actual
Submit the Quarterly Section 154 Support Plan, Progress Report to Council	4	1	0
Complete bi-annual departmental risk assessments	2	1	1
Complete bi-annual departmental risk assessments	1	1	1
Complete bi-annual departmental risk assessments	1	1	1
Complete bi-annual departmental risk assessments	1	1	1
Complete bi-annual departmental risk assessments	2	1	1
Complete bi-annual departmental risk assessments	2	1	1
Complete bi-annual departmental risk assessments	2	1	1
The percentage of the payroll budget spent on implementing the Municipal Workplace Skills Plan (NKPI Proxy-MSA, Reg. S10(f))	20%	0%	0%

Municipal Transformation and Organisational Development			
INDICATION	Annual Target	Quarter 1 1 July-September 2025	
		Target	Actual
Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	1	0	0
Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	1	0	0
Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	1	0	0
Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	1	0	0

Municipal Transformation and Organisational Development			
INDICATION	Annual Target	Quarter 1 1 July-September 2025	
		Target	Actual
Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	1	0	0
Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	1	0	0
Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	1	0	0
The percentage of Internal audit actions implemented by 30 June 2026	100%	0%	0%
The percentage of Internal audit actions implemented by 30 June 2026	100%	0%	0%
The percentage of Internal audit actions implemented by 30 June 2026	100%	0%	0%
The percentage of Internal audit actions implemented by 30 June 2026	100%	0%	0%
The percentage of Internal audit actions implemented by 30 June 2026	100%	0%	0%

Municipal Transformation and Organisational Development			
INDICATION	Annual Target	Quarter 1 1 July-September 2025	
		Target	Actual
The percentage of Internal audit actions implemented by 30 June 2026	100%	0%	0%
The percentage of Internal audit actions implemented by 30 June 2026	100%	0%	0%
The percentage (%) of appointments made in the three highest levels of management which comply with the Employment Equity Plan, measured by the Number of appointments in the three highest levels of management, which comply with Employment Equity targets/Total appointments made in three highest levels of management x 100 by end June 2026	70%	0%	0%

Table 6 - NKPA Performance - Municipal Transformation and Organisational Development

Summary of Results: Municipal Transformation and Organisational Development		Calculation Explanation	Overall Results
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	16
R	KPI Not Met	$0\% \leq \text{Actual/Target} \leq 74.999\%$	1
O	KPI Almost Met	$75.000\% \leq \text{Actual/Target} \leq 99.999\%$	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	7
G2	KPI Well Met	$100.001\% \leq \text{Actual/Target} \leq 149.999\%$	0
B	KPI Extremely Well Met	$150.000\% \leq \text{Actual/Target}$	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		24

GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Good Governance and Public Participation			
INDICATOR	Original Annual Target	Quarter 1 1 July- 30 September 2025	
		Target	Actual
Submit to the Executive Mayor the draft 2026/2027 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	0	0
Ensuring performance by the timeous development and signing of the Section 56 performance agreements in adherence to the Performance Framework	100%	100%	100%
Evaluate the performance of Section 54 and 56 managers in terms of their signed agreement	100%	0%	0%
Submission of the revised Risk Based Audit Plan (RBAP) to the Audit a Committee	1	0	0
Submission of the IDP / Budget / SDF time schedule (process plan) to the Council	1	1	1
Submission of the revised Strategic Risk Register (SRR) to the Risk Management Committee	1	0	0
Submission of the Quarterly Audit Committee Reports to Council	4	1	1
Submit the Draft Review Integrated Development Plan (IDP) to Council for consideration by end-March 2026	1	0	0
Submit the Reviewed Integrated Development Plan (IDP) to Council for consideration by end-May 2026	1	0	0

Good Governance and Public Participation			
INDICATOR	Original Annual Target	Quarter 1 1 July- 30 September 2025	
		Target	Actual
Table the Annual Report as required by MFMA (121) to Council by end of January 2026	1	0	0
Submit the Annual Report to Council as required by section 129 of the MFMA (121) approval annually by end of March 2026	1	0	0
Review the Macro structure annually and submit to Council for consideration by end May 2026	1	0	0
Effective management and functional supervision of all the Directorates	100%	0%	0%
Effective management and functional supervision of the Sections in the department	100%	0%	0%
% of Internal audit actions implemented by 30 June 2026	100%	0%	0%
% of Internal audit actions implemented by 30 June 2026	100%	0%	0%
% of Internal audit actions implemented by 30 June 2026	100%	0%	0%
% of Internal audit actions implemented by 30 June 2026	100%	0%	0%
% of Internal audit actions implemented by 30 June 2026	100%	0%	0%
% of Internal audit actions implemented by 30 June 2026	100%	0%	0%

Good Governance and Public Participation			
INDICATOR	Original Annual Target	Quarter 1 1 July- 30 September 2025	
		Target	Actual
% of Internal audit actions implemented by 30 June 2026	100%	0%	0%
Number of Ordinary Council Meetings scheduled	1	1	1
Develop and submit quarterly report on implemented Council resolutions	1	1	1
Develop and submit quarterly report on implemented Council resolutions	1	1	1
Develop and submit quarterly report on implemented Council resolutions	1	1	1
Develop and submit quarterly report on implemented Council resolutions	1	1	1
Develop and submit quarterly report on implemented Council resolutions	1	1	1
Develop and submit quarterly report on implemented Council resolutions	1	1	1
Develop and submit quarterly report on implemented Council resolutions	1	1	1
Develop and submit the Oversight Report to Council by end-March in terms of Section 129 (1) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 by end-March 2026	1	0	0
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	1	1	1

Good Governance and Public Participation			
INDICATOR	Original Annual Target	Quarter 1 1 July- 30 September 2025	
		Target	Actual
Submit the Annual Budget to Council for consideration by end-May 2026 as prescribed in the Local Government: Municipal Finance Management Act, No. 56 of 2003	1	0	0
Submit the Adjustment Budget to Council for consideration by end-February 2026 as prescribed in the Local Government: Municipal Finance Management Act, No. 56 of 2003	1	0	0
Submission of Fixed Asset Register (FAR) in compliance with applicable Generally Recognised Accounting Practice (GRAP) Standards to the Auditor-General by end-August 2025	1	1	1
Submission of the Annual Financial Statements to the Auditor-General by end-August 2025	1	1	1
Submission of the Reviewed Long-Term Financial Plan to Council by end-March 2026	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 2026	1	0	0
Submit the Reviewed Disaster Management Plan to Council for consideration by end-May 2026	1	0	0
Submit a funding application to the Department: Human Settlement (DHS) by end-March 2026	1	0	0
Submit the Reviewed Municipal Spatial Development Framework (MSDF) to Council by end-May 2026	1	0	0

Table 7 - NKPA Performance - Good Governance and Public Participation

Summary of Results: Good Governance and Public Participation		Calculation Explanation	Overall Results
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	26
R	KPI Not Met	$0\% \leq \text{Actual/Target} \leq 74.999\%$	0
O	KPI Almost Met	$75.000\% \leq \text{Actual/Target} \leq 99.999\%$	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	14
G2	KPI Well Met	$100.001\% \leq \text{Actual/Target} \leq 149.999\%$	0
B	KPI Extremely Well Met	$150.000\% \leq \text{Actual/Target}$	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		40

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
Local Economic Development	To create an enabling environment for social development and economic growth	Disaster management
		Decent employment opportunities and job creation
		Rural development
		Youth development
		Care for the elderly
		Opportunities for women and people living with disability
Municipal Financial Viability and Management	To grow the revenue base of the municipality	HIV/Aids awareness
Municipal Transformation and Institutional Development	To structure and manage the municipal administration to ensure efficient service delivery	Sound Financial Planning
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	Institutional capacity building
		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:

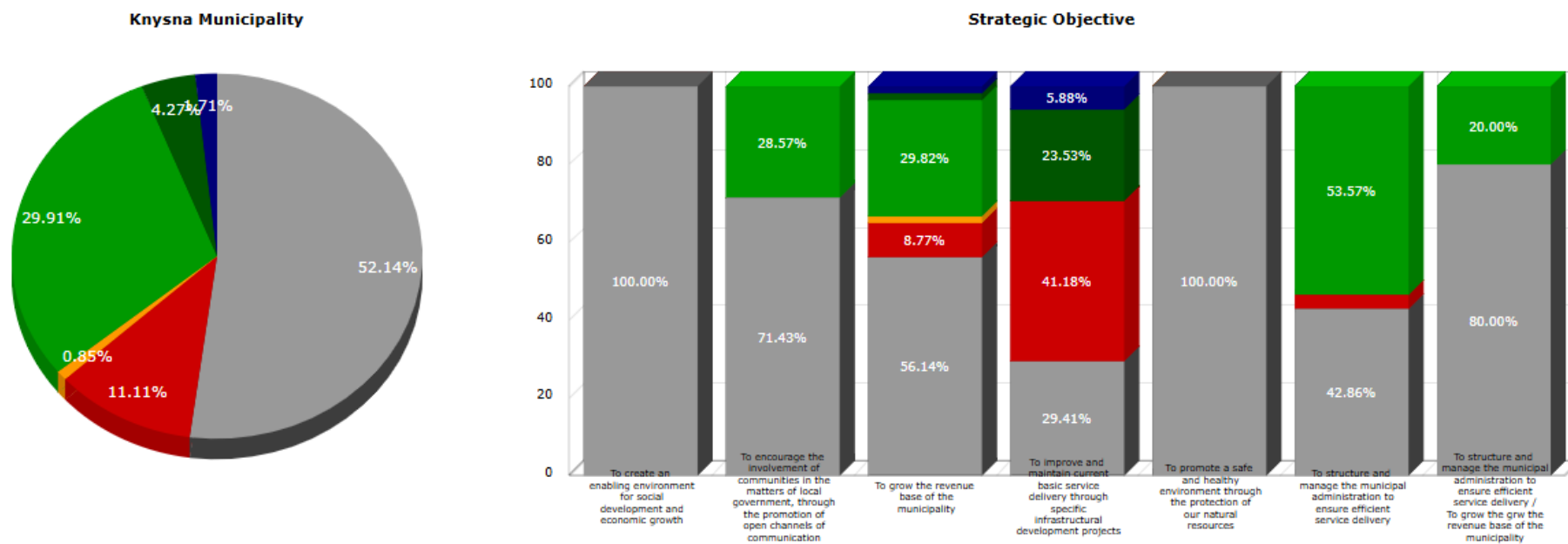


Figure 3 - Overall Performance per Strategic Objective

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	To structure and manage the municipal administration to ensure efficient service delivery / To grow the revenue base of the municipality
■ Not Yet Applicable	61 (52.14%)	2 (100.00%)	5 (71.43%)	32 (56.14%)	5 (29.41%)	1 (100.00%)	12 (42.86%)	4 (80.00%)
■ Not Met	13 (11.11%)	-	-	5 (8.77%)	7 (41.18%)	-	1 (3.57%)	-
■ Almost Met	1 (0.85%)	-	-	1 (1.75%)	-	-	-	-
■ Met	35 (29.91%)	-	2 (28.57%)	17 (29.82%)	-	-	15 (53.57%)	1 (20.00%)
■ Well Met	5 (4.27%)	-	-	1 (1.75%)	4 (23.53%)	-	-	-
■ Extremely Well Met	2 (1.71%)	-	-	1 (1.75%)	1 (5.88%)	-	-	-
■ Did Not Occur	-	-	-	-	-	-	-	-
Total:	117	2	7	57	17	1	28	5
	100%	1.71%	5.98%	48.72%	14.53%	0.85%	23.93%	4.27%

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 administers 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.
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Table 10 - Organisational Structure

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

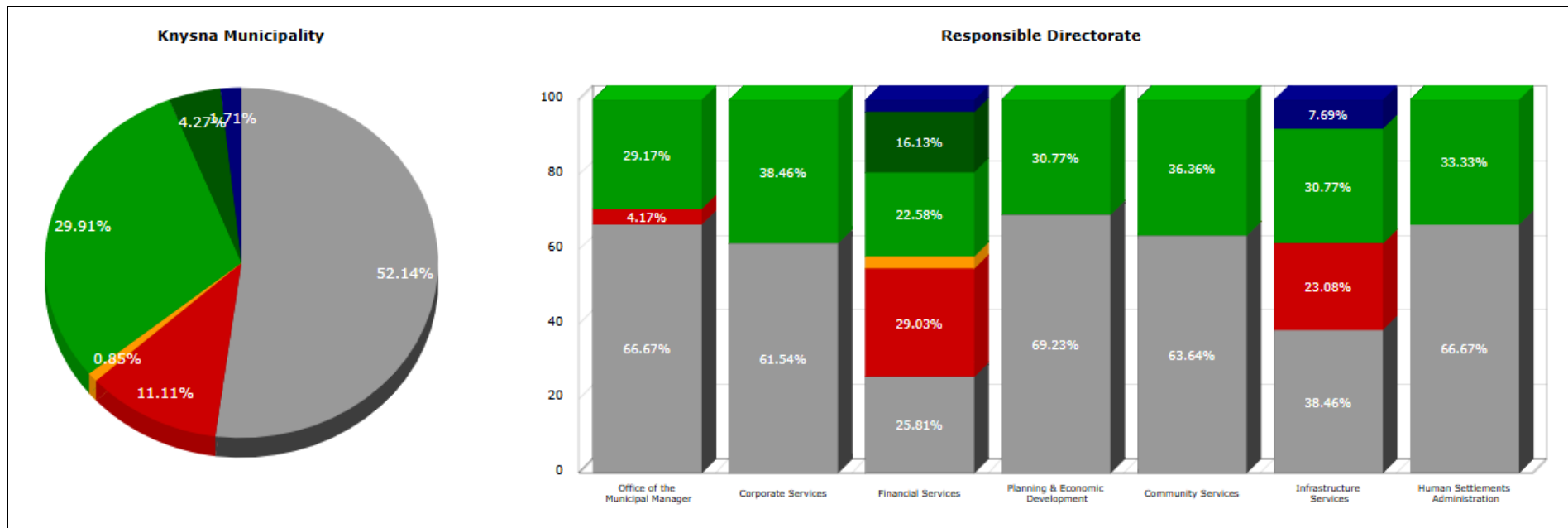


Figure 4 - Overall Performance per Directorate

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	61 (52.14%)	16 (66.67%)	8 (61.54%)	8 (25.81%)	9 (69.23%)	7 (63.64%)	5 (38.46%)	8 (66.67%)
 Not Met	13 (11.11%)	1 (4.17%)	-	9 (29.03%)	-	-	3 (23.08%)	-
 Almost Met	1 (0.85%)	-	-	1 (3.23%)	-	-	-	-
 Met	35 (29.91%)	7 (29.17%)	5 (38.46%)	7 (22.58%)	4 (30.77%)	4 (36.36%)	4 (30.77%)	4 (33.33%)
 Well Met	5 (4.27%)	-	-	5 (16.13%)	-	-	-	-
 Extremely Well Met	2 (1.71%)	-	-	1 (3.23%)	-	-	1 (7.69%)	-
 Did Not Occur	-	-	-	-	-	-	-	-
Total:	117	24	13	31	13	11	13	12
	100%	20.51%	11.11%	26.50%	11.11%	9.40%	11.11%	10.26%

Table 11 - Directorate Performance - Overall Result

To create an enabling environment for social development and economic growth

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL26	Submit the Reviewed Municipal Spatial Development Framework (MSDF) to Council by end-May 2026	One Reviewed Municipal Spatial Development Framework submitted to Council by end-May 2026	1	Carry Over	1	0	0	N/A	Target not due for reporting	
TL51	Number of employment opportunities created through the Municipality's local economic development initiatives	Expanded Public Works Programme employment opportunities created by the organisation and reported by 30 June of the financial year	196	Last Value	38	0	0	N/A	Target not due for reporting	

To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL5	Submission of the IDP / Budget / SDF time schedule (process plan) to the Council	Number of IDP / Budget / SDF time schedules (process plan) submitted to the Council by 31 August 2025	1	Accumulative	1	1	1	G	Time Schedule approved by Council on 29 August	No corrective measures are required
TL8	Submit the Draft Review Integrated Development Plan (IDP) to Council for consideration by end-March 2026	One Draft Review Integrated Development Plan submitted to Council by end-March	1	Last Value	1	0	0	N/A	Target not due for reporting	
TL9	Submit the Reviewed Integrated Development Plan (IDP) to Council for consideration by end-May 2026	One Reviewed Integrated Development Plan submitted to Council by end-May	1	Last Value	1	0	0	N/A	Target not due for reporting	
TL10	Table the Annual Report as required by MFMA (121) to Council by end of January 2026	One Annual Report tabled to Council by the end of January 2026	1	Carry Over	1	0	0	N/A	Target not due for reporting	

To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL11	Submit the Annual Report to Council as required by section 129 of the MFMA (121) approval annually by end of March 2026	One Annual Report tabled to Council for approval by the end of March 2026	1	Accumulative	1	0	0	N/A	Target not due for reporting	
TL14	Number of Ordinary Council Meetings scheduled	Four Ordinary Council meetings scheduled for the financial year	1	Carry Over	1	1	1	G	Council Approved Schedule of meetings 2025/2026. Indicating scheduled Council Meetings	No corrective measures are required

To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL16	Develop and submit the Oversight Report to Council by end-March in terms of Section 129 (1) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 by end-March 2026	One Oversight Report submitted to Council by end-March	0	Stand-Alone	1	0	0	N/A	Target not due for reporting	

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL77	Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	Conditional Assessment and review of useful life of assets certificate submitted to Assets Unit	0	Carry Over	1	0	0	N/A	Target not due for reporting	
TL78	Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	Conditional Assessment and review of useful life of assets certificate submitted to Assets Unit	0	Last Value	1	0	0	N/A	Target not due for reporting	

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL79	Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	Conditional Assessment and review of useful life of assets certificate submitted to Assets Unit	0	Stand-Alone	1	0	0	N/A	Target not due for reporting	
TL80	Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	Conditional Assessment and review of useful life of assets certificate submitted to Assets Unit	0	Carry Over	1	0	0	N/A	Target not due for reporting	

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL81	Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	Conditional Assessment and review of useful life of assets certificate submitted to Assets Unit	0	Stand-Alone	1	0	0	N/A	Target not due for reporting	
TL82	Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	Conditional Assessment and review of useful life of assets certificate submitted to Assets Unit	0	Carry Over	1	0	0	N/A	Target not due for reporting	

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL83	Complete a conditional assessment and a review of the remaining useful life of all assets in the department and submit a certification in this regard to the Head Asset Management within the first week after the financial year end	Conditional Assessment and review of useful life of assets certificate submitted to Assets Unit	0	Last Value	1	0	0	N/A	Target not due for reporting	
TL84	The percentage of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June 2026	0%	Last Value	100%	0%	0%	N/A	Target not due for reporting	
TL85	The percentage of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June 2026	0%	Last Value	100%	0%	0%	N/A	Target not due for reporting	
TL86	The percentage of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June 2026	0%	Stand-Alone	100%	0%	0%	N/A	Target not due for reporting	

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL87	The percentage of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June 2026	0%	Last Value	100%	0%	0%	N/A	Target not due for reporting	
TL88	The percentage of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June 2026	0%	Stand-Alone	100%	0%	0%	N/A	Target not due for reporting	
TL89	The percentage of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June 2026	0%	Last Value	100%	0%	0%	N/A	Target not due for reporting	
TL90	The percentage of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June 2026	0%	Last Value	100%	0%	0%	N/A	Target not due for reporting	

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL17	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 Section 52(d) Reports submitted to Council for noting	4	Carry Over	1	1	1	G	Quarter 4 Non-Financial Performance Assessment Report for the Period 1 April 2025- 30 June 2025 was reported to Council	No corrective measures are required
TL18	Submit the Annual Budget to Council for consideration by end-May 2026 as prescribed in the Local Government: Municipal Finance Management Act, No. 56 of 2003	One Annual Budget submitted to Council within the legislative deadline	1	Stand-Alone	1	0	0	N/A	Target not due for reporting	
TL19	Submit the Adjustment Budget to Council for consideration by end-February 2026 as prescribed in the Local Government: Municipal Finance Management Act, No. 56 of 2003	One Adjustment Budget submitted to Council within the legislative deadline	1	Stand-Alone	1	0	0	N/A	Target not due for reporting	

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL20	Submission of Fixed Asset Register (FAR) in compliance with applicable Generally Recognised Accounting Practice (GRAP) Standards to the Auditor-General by end-August 2025	One Fixed Asset Register submitted to the Auditor-General by end-August 2025	1	Stand-Alone	1	1	1	G	Fixed Asset Register was submitted to the AG on the 31 August 2025	No corrective measures are required
TL21	Submission of the Annual Financial Statements to the Auditor-General by end-August 2025	One Annual Financial Statements submitted to the Auditor-General by end-August	1	Stand-Alone	1	1	1	G	Annual Financial Statements was sent to AG on the 31 August 2025	No corrective measures are required
TL22	Submission of the Reviewed Long-Term Financial Plan to Council by end-March 2026	One Reviewed Long-Term Financial Plan submitted to Council by end-March 2026	1	Stand-Alone	1	0	0	N/A	Target not due for reporting	

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL23	Submit the Report on the Rehabilitation of Landfill Sites to Financial Services for inclusion in the Annual Financial Statements by end-June 2026	One Report on the Rehabilitation of Landfill Sites submitted to Financial Services by end-June of the financial year	1	Stand-Alone	1	0	0	N/A	Target not due for reporting	
TL52	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 and reported quarterly	12.59%	Reverse Last Value	15%	15%	21%	R	21% months debt ratio at 30 September 2025	

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL53	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	86.84	Reverse Last Value	30	30	84	R	The ration is actually based on annual and therefore will not be accurate as a result of Eskom that is paid a day after month end.	Target not met as per ratio.
TL54	Sound financial management by maintaining an acceptable Liquidity Ratio	Liquidity: Current Ratio, Calculated as (Current Assets / Current Liabilities	0.74	Last Value	1.20	1.20	1.52	G2	1.52 months Current ratio at 30 September 2025	No corrective measures are required
TL55	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	86.84	Last Value	80	80	292.19	B	The net debtors days amounts to 292.19 days at 30 September 2025	No corrective measures are required

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL56	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	59.38%	Last Value	91%	91%	67.45%	R	67.45% Collection rate at 30 September 2025	Improved revenue collection actions to reduce the gross outstanding debtors?? amount.
TL57	Raise / collect Operating Budget Revenue as per approved budget measured on a quarterly basis	One hundred percent of Total Annual Operating Budget Revenue raised / collected measured on a quarterly basis	93%	Last Value	100%	100%	98.52%	O	The % Actual Operating Expenditure against Budgeted Operating expenditure equates to 98.52% at 30 September 2025	The % Actual Operating Expenditure against Budgeted Operating expenditure equates to 98.52% at 30 September 2025

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL58	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 on a quarterly basis	66.70%	Reverse Last Value	50%	50%	62.70%	R	The service debtors to revenue ratio equates to 62.7% at 30 September 2025	No corrective measure as the target has been met
TL59	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	0.24	Last Value	1.30	1.30	0.73	R	: 0.73 months Cost Coverage at 30 September 2025	Cash needs to increase through improved revenue collection actions and the cost containment measures.

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
		and Loss on disposal of assets)								
TL97	Spend 95% of operational grants by 30 June	95% of operational spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	
TL98	Spend 95% of operational grants by 30 June	95% of operational spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	
TL60	Spend 95% of operational grants by 30 June	95% of operational spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	
TL99	Spend 95% of operational grants by 30 June	95% of operational spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	
TL100	Spend 95% of operational grants by 30 June	95% of operational spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	
TL101	Spend 95% of operational grants by 30 June	95% of operational spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	
TL102	Spend 95% of operational grants by 30 June	95% of operational spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	
TL103	Spend 95% of capital grants by 30 June	95% of Capital spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL104	Spend 95% of capital grants by 30 June	95% of capital spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	
TL61	Spend 95% of capital grants by 30 June	95% of Capital spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	
TL105	Spend 95% of capital grants by 30 June	95% of Capital spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	
TL106	Spend 95% of capital grants by 30 June	95% of operational spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	
TL107	Spend 95% of capital grants by 30 June	95% of operational spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	
TL108	Spend 95% of capital grants by 30 June	95% of Capital spent by 30 June	0%	Accumulative	95%	0%	0%	N/A	Target not due for reporting	
TL109	Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95% of the approved Capital Budget for the municipality actually spent by 30 June	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget Statement - August 2025	No corrective measures are required
TL110	Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95% of the approved Capital Budget for the municipality	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget	No corrective measures are required

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
		actually spent by 30 June							Statement - August 2025	
TL62	Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95% of the approved Capital Budget for the municipality actually spent by 30 June	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget Statement - August 2025	No corrective measures are required
TL111	Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95% of the approved Capital Budget for the municipality actually spent by 30 June	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget Statement - August 2025	No corrective measures are required
TL112	Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95% of the approved Capital Budget for the municipality actually spent by 30 June	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget Statement - August 2025	No corrective measures are required

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL113	Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95% of the approved Capital Budget for the municipality actually spent by 30 June	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget Statement - August 2025	No corrective measures are required
TL114	Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	95% of the approved Capital Budget for the municipality actually spent by 30 June	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget Statement - August 2025	No corrective measures are required
TL115	Spend 90% of the operating budget by 30 June	90% of operating budget spent by 30 June	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget Statement - August 2025	No corrective measures are required
TL116	Spend 90% of the operating budget by 30 June	90% of operating budget spent by 30 June	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget Statement - August 2025	No corrective measures are required

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL117	Spend 90% of the operating budget by 30 June	90% of operating budget spent by 30 June	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget Statement - August 2025	No corrective measures are required
TL118	Spend 90% of the operating budget by 30 June	90% of operating budget spent by 30 June	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget Statement - August 2025	No corrective measures are required
TL119	Spend 90% of the operating budget by 30 June	90% of operating budget spent by 30 June	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget Statement - August 2025	No corrective measures are required
TL120	Spend 90% of the operating budget by 30 June	90% of operating budget spent by 30 June	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget Statement - August 2025	No corrective measures are required

To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL121	Spend 90% of the operating budget by 30 June	90% of operating budget spent by 30 June	0%	Accumulative	95%	20%	20%	G	Information reflecting in the Monthly Budget Statement - August 2025	No corrective measures are required

To improve and maintain current basic service delivery through specific infrastructural development projects

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL35	Supplying of piped water service points to residential account holders which are connected to the municipal water infrastructure network as at 30 June 2026 as per Reg 10(a)	Number of residential properties with access to Water services as registered on the financial system as at end June 2026	15	Last Value	15 905	15 905	17 811	G2	6097 Conv Meters and 11714 Prepaid meters with access to Water services	No corrective measures are required
TL36	Supplying of electricity services to municipal residential account holders as at 30 June as per Reg 10 (a)	Number of residential properties with access to electricity services registered on the financial system (Promun and Ontec) at 30 June of the financial year	23	Last Value	23 765	23 765	25 405	G2	2611 Prep Meters and 22794 Prepaid Meters with access to electricity service	No corrective measures are required
TL37	Supply of sanitation services to municipal residential account holders as at 30 June as per Reg 10 (a)	Number of formal residential properties which are billed for sewerage as at 30 June of the financial year	13	Last Value	13 504	13 504	13 803	G2	13803 Properties which are billed for sewerage	No corrective measures are required

To improve and maintain current basic service delivery through specific infrastructural development projects

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL38	Supplying of refuse removal services to municipal residential account holders as at 30 June as per Reg 10 (a)	Number of formal residential properties which are billed for refuse removal as at 30 June of the financial year	16	Last Value	16 643	16 643	16 849	G2	16849 formal residential properties are billed for refuse removal	No corrective measures are required
TL 39	Registered indigent formal households with access to free basic water (NKPI Proxy - MSA, Reg. S10(a), (b))	Number of registered indigent formal households with access to free basic water, measured quarterly	2	Last Value	2 749	2 749	745	R	745 Indigent Register for formal households with access to free basic water - New application were submitted and it was not carried over from previous years. We are still accepting processing and verifying applications	Indigent apply every 3 years, through out the year, this number is accumulative

To improve and maintain current basic service delivery through specific infrastructural development projects

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL40	Registered indigent formal households with access to free basic electricity provided by the municipality (NKPI Proxy - MSA, Reg. S10(a), (b))	Number of registered indigent formal households with access to free basic electricity provided by the municipality, measured quarterly	2	Last Value	2 144	2 144	698	R	698 Indigent Register for formal households with access to free basic electricity - New application were submitted and it was not carried over from previous years. We are still accepting processing and verifying applications.	Indigent apply every 3 years, through out the year, this number is accumulative

To improve and maintain current basic service delivery through specific infrastructural development projects

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL41	Registered indigent formal households with access to free basic refuse removal (NKPI Proxy - MSA, Reg. S10(a), (b))	Number of registered indigent formal households with access to free basic refuse removal, measured quarterly	2	Last Value	2 762	2 762	751	R	751 Indigent Register for formal households with access to free basic refuse removal. New application were submitted and it was not carried over from previous years. We are still accepting processing and verifying applications	Indigent apply every 3 years, through out the year, this number is accumulative

To improve and maintain current basic service delivery through specific infrastructural development projects

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL42	Registered indigent formal households with access to free basic sanitation (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic sanitation, measured quarterly	####	Last Value	100%	100%	27.16%	R	751 Indigent Register for formal households with access to free basic sanitation. New application were submitted and it was not carried over from previous years. We are still accepting processing and verifying applications	Target should change to number and not percentage. Calculated as $750 \div 2762 = 0.2716$ (rounded to 4 decimal places) Indigent apply every 3 years, through out the year, this number is accumulative

To improve and maintain current basic service delivery through specific infrastructural development projects

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL25	Submit a funding application to the Department: Human Settlement (DHS) by end-March 2026	One funding application submitted to the Department: Human Settlements by end-March	1	Last Value	1	0	0	N/A	Target not due for reporting	
TL43	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	12	Accumulative	30	0	0	N/A	Target not due for reporting	
TL44	Provision of Housing opportunities in accordance with the Provincial Business Plan and budget allocation	Ninety-nine housing opportunities provided for the 2025/2026 financial year	16	Last Value	99	0	0	N/A	Target not due for reporting	
TL47	Develop a climate change adaptation plan for Knysna Municipality by 30 June	One plan to be tabled for Council by 30 June of the financial year	0	Carry Over	1	0	0	N/A	Target not due for reporting	
TL48	Develop a Coastal Management By-law for Knysna Municipality by 30 June	One by-law to be tabled for Council by 30 June of the financial year	0	Carry Over	1	0	0	N/A	Target not due for reporting	

To improve and maintain current basic service delivery through specific infrastructural development projects

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL45	Wastewater quality measured to the Department of Water and Sanitations License Conditions for physical and micro parameters	Percentage of wastewater quality compliance as per the analysis certificate, measured quarterly	70.83 %	Last Value	70%	70%	0%	R	The Infrastructure department did not report on time but confirmed the report will be provided in due course	
TL46	Water quality measure quarterly as per SANS 241 physical and micro parameters	95% compliance to the SANS 241 in regard to the water quality level	95.15 %	Last Value	95%	95%	0%	R	The Infrastructure department did not report on time but confirmed the report will be provided in due course	
TL49	Record quarterly limited unaccounted water losses to less than (<) 35%	Less than (<) 35% water losses reported quarterly	33.66 %	Stand-Alone	35%	35%	0%	R	The Infrastructure department did not report on time but confirmed the report will be provided in due course	
TL50	Record quarterly limited electricity losses to less than 11.5% (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 reported quarterly	<11.58	Reverse Last Value	<11.58	<11.58	<0	R	The Infrastructure department did not report on time but confirmed the report will be provided in due course	

To promote a safe and healthy environment through the protection of our natural resources

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL24	Submit the Reviewed Disaster Management Plan to Council for consideration by end-May 2026	One Reviewed Disaster Management Plan submitted to Council by end-May 2026	1	Stand-Alone	1	0	0	N/A	Target not due for reporting	

To structure and manage the municipal administration to ensure efficient service delivery

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL7	Submission of the Quarterly Audit Committee Reports to Council	Four Audit Committee Reports submitted to Council for the financial year	4	Accumulative	4	1	1	G	Quater 4 Report submitted to Council	No corrective measures are required
TL12	Review the Macro structure annually and submit to Council for consideration by end May 2026	One reviewed Macro structure presented to Council by end-May 2026	0	Accumulative	1	0	0	N/A	Target not due for reporting	
TL27	Effective management and functional supervision of all the Directorates	Percentage of indicators of all the Directorates achieved, measured quarterly	100%	Stand-Alone	100%	0%	0%	N/A	Target not due for reporting	
TL28	Effective management and functional supervision of the Sections in the department	Percentage of indicators of the Departmental Office of Municipal Manager, achieved measured quarterly	100%	Stand-Alone	100%	0%	0%	N/A	Target not due for reporting	

To structure and manage the municipal administration to ensure efficient service delivery

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL13	% of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June	100%	Carry Over	100%	0%	0%	N/A	Target not due for reporting	
TL30	Submit the Quarterly Section 154 Support Plan, Progress Report to Council	Number of Section 154 Support Plan, Progress Reports submitted to Council	0	Accumulative	4	1	0	R	Meeting was on the 25 August 2025	The next report will serve at the schedule Council meeting which is scheduled for 30 October 2025
TL65	Complete bi-annual departmental risk assessments	Bi-annual departmental risk assessment completed	0	Accumulative	2	1	1	G	Minutes of Risk Management Committee Meetings	No corrective measures are required

To structure and manage the municipal administration to ensure efficient service delivery

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL66	Complete bi-annual departmental risk assessments	Bi-annual departmental risk assessment completed	0	Carry Over	1	1	1	G	Minutes of Risk Management Committee Meetings	No corrective measures are required
TL64	Complete bi-annual departmental risk assessments	Bi-annual departmental risk assessment completed	0	Carry Over	1	1	1	G	Minutes of Risk Management Committee Meetings	No corrective measures are required
TL67	Complete bi-annual departmental risk assessments	Bi-annual departmental risk assessment completed	0	Carry Over	1	1	1	G	Minutes of Risk Management Committee Meetings	No corrective measures are required
TL68	Complete bi-annual departmental risk assessments	Bi-annual departmental risk assessment completed	0	Accumulative	2	1	1	G	Minutes of Risk Management Committee Meetings	No corrective measures are required

To structure and manage the municipal administration to ensure efficient service delivery

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL69	Complete bi-annual departmental risk assessments	Bi-annual departmental risk assessment completed	0	Accumulative	2	1	1	G	Minutes of Risk Management Committee Meetings	No corrective measures are required
TL70	Complete bi-annual departmental risk assessments	Bi-annual departmental risk assessment completed	0	Accumulative	2	1	1	G	Minutes of Risk Management Committee Meetings	No corrective measures are required
TL71	% of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June	0%	Carry Over	100%	0%	0%	N/A	Target not due for reporting	
TL72	% of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June	0%	Stand-Alone	100%	0%	0%	N/A	Target not due for reporting	
TL73	% of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June	0%	Stand-Alone	100%	0%	0%	N/A	Target not due for reporting	

To structure and manage the municipal administration to ensure efficient service delivery

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL74	% of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June	0%	Carry Over	100%	0%	0%	N/A	Target not due for reporting	
TL75	% of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June	0%	Carry Over	100%	0%	0%	N/A	Target not due for reporting	
TL76	% of Internal audit actions implemented by 30 June 2026	100% of Internal audit actions implemented by 30 June	0%	Carry Over	100%	0%	0%	N/A	Target not due for reporting	
TL15	Develop and submit quarterly report on implemented Council resolutions	Quarterly report on implemented Council resolutions submitted one month after the end of the quarter	0	Carry Over	1	1	1	G	Execution List are distributed which contains Council resolutions	No corrective measures are required

To structure and manage the municipal administration to ensure efficient service delivery

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL32	The percentage of the payroll budget spent on implementing the Municipal Workplace Skills Plan (NKPI Proxy- MSA, Reg. S10(f))	Percentage of the municipality's payroll budget actually spent on implementing its Workplace Skills Plan ((Total Actual Training Expenditure / Total Annual payroll Budget) x 100), measured by 30 June 2026	99%	Stand-Alone	20%	0%	0%	N/A	Target not due for reporting	
TL91	Develop and submit quarterly report on implemented Council resolutions	Quarterly report on implemented Council resolutions submitted one month after the end of the quarter	0	Carry Over	1	1	1	G	Execution List are distributed which contains Council resolutions	No corrective measures are required
TL92	Develop and submit quarterly report on implemented Council resolutions	Quarterly report on implemented Council resolutions submitted one month after the end of the quarter	0	Stand-Alone	1	1	1	G	Execution List are distributed which contains Council resolutions	No corrective measures are required

To structure and manage the municipal administration to ensure efficient service delivery

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL93	Develop and submit quarterly report on implemented Council resolutions	Quarterly report on implemented Council resolutions submitted one month after the end of the quarter	0	Carry Over	1	1	1	G	Execution List are distributed which contains Council resolutions	No corrective measures are required
TL94	Develop and submit quarterly report on implemented Council resolutions	Quarterly report on implemented Council resolutions submitted one month after the end of the quarter	0	Carry Over	1	1	1	G	Execution List are distributed which contains Council resolutions	No corrective measures are required
TL95	Develop and submit quarterly report on implemented Council resolutions	Quarterly report on implemented Council resolutions submitted one month after the end of the quarter	0	Carry Over	1	1	1	G	Execution List are distributed which contains Council resolutions	No corrective measures are required

To structure and manage the municipal administration to ensure efficient service delivery

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL96	Develop and submit quarterly report on implemented Council resolutions	Quarterly report on implemented Council resolutions submitted one month after the end of the quarter	0	Carry Over	1	1	1	G	Execution List are distributed which contains Council resolutions	No corrective measures are required
TL29	The percentage (%) of appointments made in the three highest levels of management which comply with the Employment Equity Plan, measured by the Number of appointments in the three highest levels of management, which comply with Employment Equity targets/Total appointments made in three highest levels of management x 100 by end June 2026	% Employment in line with Employment Equity targets in the three highest levels of management by end-June	0%	Stand-Alone	70%	0%	0%	N/A	Target not due for reporting	

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To structure and manage the municipal administration to ensure efficient service delivery / To grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL1	Submit to the Executive Mayor the draft 2026/2027 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	1	Carry Over	1	0	0	N/A	Target not due for reporting	
TL2	Ensuring performance by the timeous development and signing of the Section 56 performance agreements in adherence to the Performance Framework	Percentage (%) of signed performance agreements of Section 56 managers concluded within the prescribed legislative timeframes	71%	Last Value	100%	100%	100%	G	Signed 2025/2026 Performance Agreements of Section 56 managers	No corrective measures are required
TL3	Evaluate the performance of Section 54 and 56 managers in terms of their signed agreement	Percentage (%) of formal evaluations completed per Section 56 employee	50%	Stand-Alone	100%	0%	0%	N/A	Target not due for reporting	
TL4	Submission of the revised Risk Based Audit Plan (RBAP) to the Audit a Committee	Number of revised RBAPs submitted to the Audit Committee by 30 June	1	Carry Over	1	0	0	N/A	Target not due for reporting	

To structure and manage the municipal administration to ensure efficient service delivery / To grow the grow the revenue base of the municipality

KPI Reference	Key Performance Indicator	Unit of Measurement	Baseline	Calculation Type	Original Annual Target	Quarter 1 Overall Performance 1 July 2025-30 September 2025				
						Target	Actual	Results	Performance Comment	Corrective Measures
TL6	Submission of the revised Strategic Risk Register (SRR) to the Risk Management Committee	Number of revised SRRs submitted to the Risk Management Committee by 30 June 2026	4	Carry Over	1	0	0	N/A	Target not due for reporting	