Knysna

Municipality Munisipaliteit uMasipala

inclusive · innovative · inspired

Amended Service Delivery and Budget Implementation Plan (SDBIP)

2025/2026

Table of Contents:

1. Introduction

The Service Delivery and Budget Implementation Plan is an important monitoring tool for the Executive Mayor and Council to monitor the in-year and Annual performance organisation against set indicators and targets. Performance Agreements which stem from the Service Delivery Budget Implementation Plan (SDBIP) allows for monitoring the performance of the Municipal Manager by the Executive Mayor and Council, and for the municipal manager to monitor the performance of directors. The performance of division heads in the municipality within the financial year is further monitored by Directors in accordance with the Council approved Performance Management Framework. The Service Delivery and Budget Implementation Plan further ensures that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget and a quarterly basis report to council in the form of Section 52(d) reports, as required by the Local Government: Municipal Finance Management Act (Act 56 of 2003).

The Section 52(d) reports, Mid-Year Performance Report and the Annual Performance Report are thus the performance reporting tool as quarterly service delivery and monthly service delivery key performance indicators and budget targets, linking each service delivery output to the budget of the municipality. This provides for credible management information and a detailed plan for how the municipality will provide such services using resources inputs and financial resources to be used. The SDBIP indicates the responsibilities and outputs for each of the managers in the top management team, the inputs to be used, and the time deadlines for each output. The SDBIP therefore, determines the performance agreements of the municipal manager and directors, including the outputs and deadlines for which they will be held responsible.

The SDBIP further provides all expenditure information (for capital projects and services) per municipal ward, so that each output can be broken down per ward, where this is possible, to support ward councillors in service delivery information. This allows for the Executive Mayor and Municipal Manager to be proactive and take remedial / corrective steps in the event of under and/or poor performance.

2. Legal Reference

Section 1 of the Local Government: Municipal Finance Management Act (Act 56 of 2003) (MFMA) defines the Service Delivery and Budget Implementation Plan as "*a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate -*

(a) projections for each month of –
(i) revenue to be collected, by source; and
(ii) operational and capital expenditure, by vote;
(b) service delivery targets and performance indicators for each quarter; and
(c) any other matters that may be prescribed."

The purpose of the Service Delivery and Budget Implementation Plan is to support the municipality's management to achieve service delivery targets as well as the spending of the capital budget within given timeframes.

Regulation 14 of the Municipal Budget and Reporting Regulations, April 2009 determines that -

(2) when complying with section 68 of the MFMA, the municipal manager must submit the draft SDBIP to the executive mayor together with the annual budget to be considered by the executive mayor for tabling at a council meeting in terms of section 16(2) of the MFMA (i.e., at least 90 days before the start of the budget year); and

(3) for effective planning and implementation of the annual budget, the draft SDBIP may form part of the budget documentation and be tabled at the council meeting if so, recommended by the Budget Steering Committee.

Regulation 15(3) of the Municipal Budget and Reporting Regulations determines that, when submitting the annual budget to the National Treasury and the relevant provincial treasury in terms of section 22(b)(i) of the MFMA, the municipal manager must also submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form, the draft SDBIP.

In terms of Section 69 of the MFMA the draft SDBIP must be submitted to the executive mayor within 14 days after the approval of an annual budget (in May annually) and in terms of Section 53 the final SDBIP must be approved by the executive mayor within 28 days after the approval of the annual budget.

Section 69 of the MFMA determines that the draft SDBIP and performance agreements must be submitted to the Executive Mayor within 14 days after the approval of an annual budget.

3. Council's Vision and Mission

Vision:

Inclusive - Innovative - Inspired

Mission:

To provide affordable quality services, alleviate poverty and facilitate social and economic development in the Greater Knysna municipal area through integrated development planning, skills development and the sustainable use of resources.

Strategic Objectives:

SO1: To improve and maintain current basic service delivery through specific infrastructural development projects
SO2: To promote a safe and healthy environment through the protection of our natural resources
SO3: To create an enabling environment for social development and economic growth
SO4: To grow the revenue base of the municipality
SO5: To structure and manage the municipal administration to ensure efficient service delivery
SO6: To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication

4. Knysna Municipality Organisational Performance Management Policy (2025/2026)

The Knysna Municipality Organisational Performance Management System (OPMS) entails a framework that describes and represents how the municipality's process of performance planning, monitoring, measurement review, reporting and improvement will be conducted, organised and managed, including determining the different role- players. The 2024/2025 Review of the Policy was adopted on 7 May 2024.

This policy document guides the development of the municipality's OPMS. It also forms the basis of aligning the IDP with the operational SDBIPs, performance areas and performance indicators of the seven (7) municipal directorates inclusive of the Office of the Municipal Manager.

The Performance Management Framework prescribes the process utilised by the Municipality to collect, present and use its performance information. It is a realistic plan, made up of mechanisms and processes, to collect, process, arrange and classify, examine and evaluate, audit and report performance information. These mechanisms and processes work in a cycle which must be linked to the IDP and the annual budgeting cycle.

5. Performance Planning

Performance planning at Knysna Municipality is informed by both the municipal IDP and Budget process. The IDP, Budget and SDBIP formulation process and the annual review of the IDP, constitutes the process of planning for performance.

6. Performance Measurement

The collecting and capturing performance data on an electronic system to enable reporting to take place for each Key Performance Indicator and against the target set for such indicator. This process constitutes the measurement phase of performance at Knysna Municipality.

The key objective of performance monitoring is to ensure:

1. Performance is monitored against pre–determined targets
2. Compliance with legislative requirements
3. That Council is alerted and Directors are taking appropriate remedial actions to improve performance against the previously set targets

It is important that the accountabilities and relationships and priorities of the various stakeholders are set to ensure that there is a complete understanding of the participation, consultation and involvement of all stakeholders for maximum inputs into, and realization of the municipality's OPMS.

Knysna Municipality conducts its performance reporting in accordance to the following sections regulated by the MFMA:

- Section 71 (Monthly)
- Section 52(d) (Quarterly)
- Section 72 (Mid-year)
- Section 46 of the MSA (Annually)

7. Roles and Responsibilities

Stakeholder	Roles and Responsibilities
Knysna Community and Stakeholders	• Provide inputs into the process with reference to their specific needs and requirements in the light of the measures/indicators and targets
Executive Mayor	• Monitor and evaluate the measures/ indicators and targets of the Municipal Manager
Councillors	• Provide inputs into the process with reference to the needs and requirements of their constituents and the communities • Ensure with the council officials that all information is made available • Examination, scrutinise and critically analyse measures/indicators, targets, outputs and outcomes
Municipal Manager	• Prepare performance agreements with agreed and approved measures/indicators and targets • Ensure that the measures/indicators and targets in the performance agreements of Directors are linked with his/her agreement • Ensure that all Directors' performance agreements are published • Provide inputs into senior managers' performance agreements • Ensure that the measures/indicators and targets of the departments and sub-ordinates are linked with the senior managers' agreements • Monitor and evaluate the measures/indicators and targets of Directors • Provide approved, relevant and appropriate information and reports to Provincial Government and the Office of the Auditor-General
Performance and Audit Committee	• Provide an independent audit report to the Municipal Manager • Examination, scrutiny and critical analysis of information from directorates
Officials	• Provide the IDP documentation and (when appropriate) the PMS documentation of the previous reporting period • Provide inputs into the process with reference to the available resources within their respective directorates • Document the measures/indicators • Collect, process and provide the relevant and appropriate information from their respective directorates/sections

ANNEXURE C

Top Level amended SDBIP/Institutional Scorecard Performance Indicators 2025/2026

Top Level and Departmental SDBIP/Institutional Scorecard Performance Indicators 2025/2026

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE														
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL1	Municipal Manager	To structure and manage the municipal administration to ensure efficient service delivery~~/To grow the revenue base of the municipality~~	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~~ Number of Draft Service Delivery and Budget Implementation Plan (SDBIP) submitted to the Executive Mayor	All	1	Output	N/A	N/A	N/A	1	1	Improvement of KPI and Unit of Measurement description.

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	**Directorate**	**Strategic Objective**	**Municipal Planned Delivery**		**Ward**	**Baseline Actual 2024/2025**	**Delivery Indicator**	**Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026**				**Annual Target**	**Reason for Amendment**
			Key Performance Indicator	**Unit of Measurement**				**Q1**	**Q2**	**Q3**	**Q4**		
~~TL2~~	~~Municipal Manager~~	~~To structure and manage the municipal administration to ensure efficient service delivery/To grow the revenue base of the municipality~~	~~Ensuring performance by the timeous development and signing of performance agreements by the Section 56 managers in adherence to the Performance Framework~~	~~Percentage (%) of signed performance agreements of Section 56 managers concluded and signed within the prescribed legislative timeframes in line with Performance Framework of Council~~	All	~~71.42%%~~	~~**Outcome**~~	~~100%~~	~~N/A~~	~~N/A~~	~~N/A~~	~~100%~~	Remove KPI KPI is for reporting in the Departmental SDBIP only
~~TL3~~	~~Municipal Manager~~	~~To structure and manage the municipal administration to ensure efficient service delivery/To grow the revenue base of the municipality~~	~~Evaluate the performance of Section 54 and 56 managers in terms of their signed agreement by 30 June~~	~~Percentage (%) of formal performance evaluations completed for Section 54 and 56 employees~~	All	~~50%~~	~~**Output**~~		~~N/A~~	~~100%~~	~~100%~~	~~100%~~	Remove KPI from Top Level SDBIP KPI to be reported in departmental SDBIP

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE														
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
New KPI TL3	Municipal Manager	To structure and manage the municipal administration to ensure efficient service delivery	Develop and submit One Performance Evaluation Outcome Report of Senior Managers to Council for approval by ~~30~~ end-June 2026	Number of Performance Evaluation Outcome reports submitted to Council for approval by ~~30~~ end-June 2026	All	New KPI	Output	N/A	N/A	N/A	1	1	To allow Council opportunity to scrutinise performance of Senior Management
TL4	Municipal Manager	To structure and manage the municipal administration to ensure efficient service delivery/~~To grow the revenue base of the municipality~~	Submission of the revised Risk Based Audit Plan (RBAP) to the Audit Committee for approval by ~~30~~ end June 2026	Number of revised RBAPs submitted to the Audit Committee by ~~30~~ end-June 2026	All	1	Output	N/A	N/A	N/A	1	1	N/A

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL5	Municipal Manager	To structure and manage the municipal administration to ensure efficient service delivery ~~To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication~~	Submission of the IDP / Budget / SDF time schedule (process plan) to ~~the~~ Council by end August 2025	Number of IDP / Budget / SDF time schedules (process plan) submitted to the Council by ~~31~~ end August 2025	All	1	Output	1	N/A	N/A	N/A	1	Improve KPI and Unit of Measure wording

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL6	Corporate Services	To structure and manage the municipal administration to ensure efficient service delivery	Submission of the revised Strategic Risk Register (SRR) to the ~~Risk Management Committee~~ Council by end June 2026	Number of revised SRRs submitted to the Council ~~Risk Management Committee by 30~~ by end-June 2026	All	1	Output	N/A	N/A	N/A	1	1	N/A

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL7	Municipal Manager	~~To structure and manage the municipal administration to ensure efficient service delivery~~ To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	~~Submission of the~~ Submit Quarterly Audit Committee Reports to Council	~~Four~~ Number of Audit Committee Reports submitted to Council at least one month after the end of each quarter ~~for the financial year~~	All	4	Output	1	1	1	1	4	Improve KPI and Unit of Measure description

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL8	Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit the Draft ~~Review~~ Integrated Development Plan (IDP) to Council ~~for consideration~~ by end-March 2026	~~One~~ Number of Draft ~~Review~~ Integrated Development Plan (IDP) submitted to Council by end-March 2026	All	1	Output	N/A	N/A	1	N/A	1	Improve KPI and Unit of Measure description
TL9	Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit the Final ~~Reviewed~~ Integrated Development Plan (IDP) to Council for ~~consideration~~ approval by end-May 2026	~~One~~ Number of ~~Reviewed~~ Final Integrated Development Plan submitted to Council by end-May 2026	All	1	Output	N/A	N/A	N/A	1	1	Improve KPI and Unit of Measure description

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE														
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL10	Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Table the Annual Report as required by MFMA (121) to Council by end ~~of~~ January 2026	~~One~~ Number of Annual Report tabled to Council by ~~the~~ end ~~of~~ January 2026	~~All~~	1	Output	N/A	N/A	1	N/A	1	Improve KPI and Unit of Measure description
TL11	Municipal Manager	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit the Final Annual Report and Oversight Reports to Council ~~as required by section 129 of the MFMA (121)~~ for approval ~~annually~~ by end ~~of~~ March 2026	~~One~~ Number of Annual Report and Oversight Reports ~~tabled~~ submitted to Council for approval by the end ~~of~~ March 2026	~~All~~	1	Output	N/A	N/A	1	N/A	1	Improve KPI and Unit of Measure description

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL12	Municipal Manager	To structure and manage the municipal administration to ensure efficient service delivery	Review the Macro structure annually ~~and submit to Council for consideration by end May 2026~~	~~One~~ Number of annually reviewed Macro structure ~~presented to Council by end-May 2026~~	~~All~~	New KPI	Output	N/A	N/A	N/A	1	1	Improve KPI and Unit of Measure description
~~TL13~~	~~All Directorates~~	~~To structure and manage the municipal administration to ensure efficient service delivery~~	~~100% of issues raised by the Auditor General addressed in OPCAR by end-June 2026actions implemented quarterly 30 June 2026~~	~~100% of Internal audit actions Percentage of issues addressed as part of OPCAR implemented by 30 end-June 2026 quarterly~~	~~All~~	~~New KPI~~	~~Outcome~~	~~N/A~~	~~N/A~~	~~N/A~~	~~100 %~~	~~100%~~	~~Improve KPI and Unit of Measure description~~

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL14	Corporate Services	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication +	~~Number of Ordinary Council Meetings scheduled~~ Schedule One Ordinary Council meeting per quarter	~~Four~~ Number of Ordinary Council meetings scheduled ~~for the financial year~~ per quarter	~~All~~	4	Input	1	1	1	1	4	Improve KPI and Unit of Measure description
~~TL15~~	~~Director Corporate~~	~~To structure and manage the municipal administration to ensure efficient service delivery~~	~~Develop and submit quarterly reports on implemented Council resolutions~~	~~Number of Quarterly reports on implemented Council resolutions submitted one month after the end of the quarter~~	~~All~~	~~4~~	~~Output~~	~~1~~	~~1~~	~~1~~	~~1~~	~~4~~	Replace KPI With below

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
New KPI TL 15	Director Corporate	To structure and manage the municipal administration to ensure efficient service delivery	Update the Council Execution List updated in Quarterly Council Meeting agenda.	Number of Execution lists updated in quarterly Council meeting agendas	All	4	**Output**	N/A	N/A	N/A	1	/1	New KPI
~~TL16~~	~~Corporate Services~~	~~To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication~~	~~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~~	~~All~~	~~1~~	~~**Output**~~	~~N/A~~	~~N/A~~	~~1~~	~~N/A~~	~~1~~	KPI consolidated with KPI on Annual Report, pse. see TL11

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL17	Financial Services	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~~	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~~ Number of Section 52(d) Reports submitted to Council for noting one month after the end of each quarter	All	4	Output	1	1	1	1	4	Changed SO and Unit of Measure description

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL18	Financial Services	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~~	Submit the Annual Budget to Council for ~~consideration~~ approval by end-May 2026 ~~as prescribed in the Local Government: Municipal Finance Management Act, No. 56 of 2003~~	Number of ~~-~~Annual Budgets submitted to Council by end-May 2026 ~~within the legislative deadline~~	All	1	Output	N/A	N/A	N/A	1	1	Improve KPI and Unit of Measurement description

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE														
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL19	Financial Services	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~~	Submit ~~the~~ an Adjustment Budget to Council for ~~consideration~~ approval by end-February 2026 ~~as prescribed in the Local Government: Municipal Finance Management Act, No. 56 of 2003~~	Number of ~~one~~ Adjustment Budget submitted to Council by end-February 2026~~within the legislative deadline~~	All	1	Output	N/A	N/A	1	N/A	1	Improve KPI and Unit of Measurement description

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL20	Financial Services	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~~	~~Submission of~~ Submit one Fixed Asset Register (FAR) in compliance with applicable Generally Recognised Accounting Practice (GRAP) Standards to the Auditor-General by end-August 2025	Number of ~~one~~ Fixed Asset Register submitted to the Auditor-General by end-August 2025	All	1	Output	1	N/A	N/A	N/A	1	Improve KPI and Unit of Measurement description

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL21	Financial Services	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~~	~~Submission of~~ Submit the Annual Financial Statements to the Auditor-General by end-August 2025	~~One~~ Number of Annual Financial Statements submitted to the Auditor-General by end-August 2025	All	1	**Output**	1	N/A	N/A	N/A	1	Improve KPI and Unit of Measurement description

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE														
Reference	**Directorate**	**Strategic Objective**	**Municipal Planned Delivery**		**Ward**	**Baseline Actual 2024/2025**	**Delivery Indicator**	**Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026**				**Annual Target**	**Reason for Amendment**
			Key Performance Indicator	**Unit of Measurement**				**Q1**	**Q2**	**Q3**	**Q4**		
TL22	Financial Services	To grow the revenue base of the municipality	~~Submission of~~ Submit the Reviewed Long-Term Financial Plan to Council by end-March 2026	~~One~~ Number of Reviewed Long-Term Financial Plans submitted to Council by end-March-2026	All	0	**Output**	N/A	N/A	1	N/A	1	Improve KPI and Unit of Measurement description
TL23	Community Services	To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication	Submit ~~the~~ a Report on the Rehabilitation of Landfill Sites to Financial Services for inclusion in the Annual Financial Statements by end-June 2026	~~One~~ Number of Reports on the Rehabilitation of Landfill Sites submitted to Financial Services by end-~~30~~ June 2026 ~~of the financial year~~	All	1	**Output**	N/A	N/A	N/A	1	1	Improve KPI description

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE														
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL24	Community Services	To promote a safe and healthy environment through the protection of our natural resources	~~Submit the Reviewed Disaster Management Plan to Council for consideration by end-May 2026~~ Review the 2025/2026 Disaster Management Plan for inclusion in an Amended IDP by end-May 2026.	~~One Reviewed Disaster Management Plan submitted to Council by end-May 2026~~ Number of 2026/2027 Disaster Management Plan reviewed, for approval by Council by end-May 2026	~~All~~	New KPI	Output	N/A	N/A	N/A	1	1	New KPI
TL25	Integrated Human	To improve and maintain current basic service delivery through specific infrastructural development projects	Submit a funding application for a Sedgefield Low-Income-housing project to the Department: Human Settlement (DHS), by end-March 2026	~~One~~ Number of funding applications submitted to the Department: Human Settlements by end-March 2026	~~All~~	1	Output	N/A	N/A	1	N/A	1	Improve Unit of Measurement description

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL26	Planning & Economic	To create an enabling environment for social development and economic growth	~~Submit the Reviewed Municipal Spatial Development Framework (MSDF) to Council by end-May 2026~~ Review the Municipal Spatial Development Framework (SDF) for approval by Council by end-May 2026	~~One Reviewed Municipal Spatial Development Framework submitted to Council by end-May 2026~~ Number of SDF reviewed for approval by Council end-May 2026.	All	New KPI	Output	N/A	N/A	N/A	1	1	New KPI
~~TL27~~	~~Office of Municipal~~	~~To structure and manage the municipal administration to ensure efficient service delivery~~	~~Effective management and functional supervision of all the Directorates,~~	~~Percentage of indicators of all the Directorates achieved, measured quarterly~~	~~All~~	~~New KPI~~	~~Output~~	~~N/A~~	~~100%~~	~~100%~~	~~100%~~	~~100%~~	Remove KPI, KPI reported only at departmental level.

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
~~TL28~~	~~Office of Municipal~~	~~To structure and manage the municipal administration to ensure efficient service delivery~~	~~Effective management and functional supervision of the Sections in the department~~	~~Percentage of indicators of the Department Office of Municipal Manager; achieved, measured quarterly~~	~~All~~	~~New KPI~~	~~Output~~	~~100%~~	~~100%~~	~~100%~~	~~100%~~	~~100%~~	Remove KPI, KPI reported only at departmental level.

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
			KPI Name	Unit of Measurement				Q1	Q2	Q3	Q4		
TL29	Corporate Services	To structure and manage the municipal administration to ensure efficient service delivery	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 ~~2025~~ 2026	Percentage (%) of Employment in line with Employment Equity targets in the three highest levels of management by end-June 2026	All	New KPI	Input	N/A	N/A	N/A	70%	70%	Improve Unit of Measurement and KPI description

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE														Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
			KPI Name	Unit of Measurement				Q1	Q2	Q3	Q4		
TL30	Municipal Manager	To structure and manage the municipal administration to ensure efficient service delivery	Submit the Quarterly Progress Report on Section 154 Support Plan, to Council within one month after the end of each Quarter	Number of Section 154 Support Plan, Progress Reports submitted to Council within one month after the end of each Quarter	All	3	**Output**	1	1	1	1	4	Improve KPI and Unit of Measurement Description
~~TL31~~	~~All Directorates~~	~~To structure and manage the municipal administration to ensure efficient service delivery~~	~~Complete bi-annual departmental risk assessments~~	~~Number of departmental Risk Assessments completed Bi-Annualy~~	~~All~~	~~0~~	~~**Outcome**~~	~~1~~	~~N/A~~	~~1~~	~~N/A~~	~~2~~	Remove KPI, KPI reported only at departmental level

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE													Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
			KPI Name	Unit of Measurement				Q1	Q2	Q3	Q4		
TL32	Corporate Services	To structure and manage the municipal administration to ensure efficient service delivery	~~The percentage of the payroll budget spent on implementing the Municipal Workplace Skills Plan (NKPI Proxy- MSA, Reg. S10(f))~~ Spend 100% of personnel budget on training by end-June 2026 {(Actual total training expenditure divided by total personnel budget) x100}	~~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~~ Percentage of the municipality personnel training budget spent on training	~~All~~	100%	Input	N/A	N/A	N/A	~~0.20%~~ 100%	~~0.20%~~ 100%	Improve KPI and Unit of Measurement Description Adjust target

NKPA WILL BE ALLIGNED WITH THE STRATEGIC OBJECTIVE														Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
			KPI Name	Unit of Measurement				Q1	Q2	Q3	Q4		
~~TL33~~	~~All Directorates~~	~~To grow the revenue base of the municipality~~	~~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~~	~~All~~	~~New KPI~~	~~Input~~	~~N/A~~	~~N/A~~	~~N/A~~	~~1~~	~~1~~	KPI removed from Top Level SDBIP for reporting at Departmental SDBIP only
~~TL34~~	~~All Directorates~~	~~To structure and manage the municipal administration to ensure efficient service delivery~~	~~The percentage of Internal audit actions implemented by 30 June 2026~~	~~100% of Internal audit actions implemented by 30 June 2026~~	~~All~~	~~New KPI~~	~~Input~~	~~N/A~~	~~N/A~~	~~N/A~~	~~100%~~	~~100%~~	Remove KPI KPI reporting only at departmental level

BASIC SERVICE DELIVERY													Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
			KPI NAME	UNIT OF MEASURE									
TL35	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	~~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)~~ Provide basic services to registered household account holders (NKPI Proxy - MFMA, Reg. S10(a))	~~Number of residential properties with access to piped water connections as registered on the financial system as at June 2026~~ Number of households with water meters having access to water by end-June 2026	All	~~15 905~~ 17806	Output	15 905	15 905	15 905	~~15 905~~ 17806	~~15 905~~ 17806	Improve Unit of Measurement Description Baseline adjusted in line with 2024/25 audit outcome

BASIC SERVICE DELIVERY													Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
			KPI NAME	UNIT OF MEASURE									
TL36	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	~~Supplying of electricity services to municipal residential account holders as at 30 June as per Reg 10 (a)~~ Provide basic services to registered households (NKPI Proxy - MFMA, Reg. S10(a))	Number of households ~~properties~~ with electricity meters having access to basic electricity and reported quarterly to Council ~~on the financial system (Promun and Ontec~~) ~~of the financial year~~	All	~~23 765~~ 25450	Output	23 765	23 765	23 765	~~23 765~~ 25450	~~23 765~~ 25450	Improve KPI and Unit of Measurement Description Baseline adjusted in line with 2024/25 audit outcome

BASIC SERVICE DELIVERY													Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery: KPI NAME	Municipal Planned Delivery: UNIT OF MEASURE	Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
TL37	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	~~Supply of sanitation services to municipal residential account holders as at end 30 June as per Reg 10 (a)~~ Provide basic services to registered formal household account holders (NKPI Proxy – MFMA, Reg. S10(a))	~~Number of formal residential properties which are billed for sewerage as at 30 June of the financial year~~ Number of households having access to sewerage and reported quarterly to Council	~~All~~	~~13 504~~ 12 767	Output	13 504	13 504	13 504	13 504	13 504	Improve KPI and Unit of Measurement Description Baseline adjusted in line with 2024/25 audit outcome

BASIC SERVICE DELIVERY													Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery: KPI NAME	Municipal Planned Delivery: UNIT OF MEASURE	Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
TL38	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	~~Supplying of~~ Provide refuse removal service to municipal residential ~~account holders~~ households as ~~at 30 end June~~ reported quarterly to Council by end June 2026 MFMA, Reg 10 (a)	~~Number of formal residential properties which are billed for refuse removal as at 30 June of the financial year~~ Number of households having access with refuse removal service and reported quarterly to Council	All	~~16 643~~ 16586	Outcome	16 643	16 643	16 643	16 643	16 643	Improve KPI and Unit of Measurement Description Baseline adjusted in line with 2024/25 audit outcome

BASIC SERVICE DELIVERY														Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery: KPI NAME	Municipal Planned Delivery: UNIT OF MEASURE	Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
TL39	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Registered formal indigent ~~formal~~ households with access to free basic services (NKPI Proxy - MSA, Reg. S10(a), (b)	~~Number of registered indigent households with access to free basic water, measured quarterly~~ Number of registered indigent households having access to free basic water as reported quarterly to Council	ALL	~~2749~~ 3170	Outcome	2749	2749	2749	~~2749~~ 3170	~~2749~~ 3170	Improve KPI and Unit of Measure description. Adjust Target to the audited figures of 2024/2025

BASIC SERVICE DELIVERY													Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
			KPI NAME	UNIT OF MEASURE									
TL40	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Registered formal indigent households with access to free basic services provided by the municipality (NKPI Proxy – MSA, Reg. S10(a), (b)	~~Number of registered formal indigent formal households with access to free basic electricity, as provided by the municipality, measured quarterly~~ Number of registered indigent households having access to free basic electricity as reported quarterly to Council	ALL	~~2511~~ 3168	Outcome	2511	2511	2511	~~2511~~ 3168	~~2511~~ 3168	Improve KPI and Unit of Measure description. Adjust Target and Baseline adjusted in line with 2024/25 audit outcome

BASIC SERVICE DELIVERY													Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
			KPI NAME	UNIT OF MEASURE									
TL41	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Registered Formal indigent households In Knysna with access to free basic services (NKPI Proxy – MSA, Reg. S10(a), (b	~~Number of registered Formal Indigent households with access to free basic refuse removal, measured quarterly~~ Number of registered indigent households having access to free basic refuse removal as reported quarterly to Council	~~ALL~~	~~2762~~ 3165	Outcome	2762	2762	2762	~~2762~~ 3165	~~2762~~ 3165	Improve KPI and Unit of Measure description. Adjust Target and Baseline adjusted in line with 2024/25 audit outcome

BASIC SERVICE DELIVERY													Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
			KPI NAME	UNIT OF MEASURE									
TL42	Financial Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Registered Formal Indigent households in Knysna with access to free basic services (NKPI Proxy - MSA, Reg. S10(a), (b)	~~Number of registered Formal indigent households with access to free basic sanitation, measured quarterly~~ Number of registered indigent households having access to free basic sanitation as reported quarterly to Council	ALL	~~100%~~ 3150	Outcome	100%	100%	100%	~~100%~~ 3150	~~100%~~ 3150	Improvement of KPI and Unit of Measure description, and Target format Baseline adjusted in line with 2024/25 audit outcome

BASIC SERVICE DELIVERY													Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
			KPI NAME	UNIT OF MEASURE									
TL43	Integrated Human Settlements	To improve and maintain current basic service delivery through specific infrastructural development projects	Service of residential 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 residential sites serviced for future housing development by end June 2026~~through the Human Settlements Development Grant (HSDG) programmes~~	All	New KPI	Input	N/A	N/A	N/A	30	30	New KPI
TL44	Integrated Human Settlements	To improve and maintain current basic service delivery through specific infrastructural development projects	~~Provision of~~ Provide subsidized housing ~~opportunities~~ to Knysna residents by end-June 2026 ~~in accordance with the Provincial Business Plan and budget allocation~~	~~Ninety-nine~~ Number of Subsidized houses provide by end-June 2026 ~~housing opportunities for the 2025/2026 financial year~~	All	~~16~~ New KPI	Input	N/A	N/A	N/A	~~99~~ 68	~~99~~ 68	New KPI

BASIC SERVICE DELIVERY													Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
			KPI NAME	UNIT OF MEASURE									
TL45	Infrastructure Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Quarterly reporting of the percentage compliance to quality of Wastewater to DWS i.e. set License conditions of physical and micro parameters ~~quality measured ito the Department of Water and Sanitation's License Conditions for physical and micro parameters~~	~~Percentage of wastewater quality compliance as per the analysis certificate, measured quarterly~~ Percentage compliance with wastewater quality conditions license of DWS achieved and reported to Council quarterly	All	~~70.83%~~ New KPI	Outcome	70%	70%	70%	70%	70%	New KPI
TL46	Infrastructure Services	To improve and maintain current basic service delivery through specific infrastructural development projects	Achieve 95% water quality compliance with ~~level with~~ SANS 241:2015 requirements by ~~30~~ end-June 2026	~~95% compliance to the SANS 241 in regard to the water quality level~~ Percentage water quality compliance with SANS requirements achieved by end June 2026	All	~~95.15%~~ 96.59%	Outcome	95%	95%	95%	95%	95%	Improve KPI and Unit of Measurement Description Baseline adjusted in line with 2024/25 audit outcome

BASIC SERVICE DELIVERY													Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
			KPI NAME	UNIT OF MEASURE									
~~TL47~~	~~Planning & Economic Development~~	~~To promote a safe and healthy environment through the protection of our natural resources~~	**~~Develop a climate change adaptation plan for Knysna Municipality by 30 June ?????~~**	~~One plan to be tabled for Council by 30 June of the financial year~~	~~All~~	~~0~~	**~~Output~~**	~~N/A~~	~~N/A~~	~~N/A~~	~~1~~	~~1~~	~~Review KPI~~ KPI no longer relevant
~~TL48~~	~~Planning & Economic Development~~	~~To promote a safe and healthy environment through the protection of our natural resources~~	**~~Develop a Coastal Management By-law for Knysna Municipality by 30 June~~**	~~One by-law to be tabled for Council by 30 June of the financial year~~	~~All~~	~~0~~	**~~Output~~**	~~N/A~~	~~N/A~~	~~N/A~~	~~1~~	~~1~~	Remove KPI KPI no longer relevant

BASIC SERVICE DELIVERY													Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target	
			KPI NAME	UNIT OF MEASURE									
New KPI TL48	Planning & Economic Development	To promote a safe and healthy environment through the protection of our natural resources	Develop an invasive plant management clearing plan to ensure compliance with NEMBA (National Environmental Management Biodiversity Act	One invasive plant management clearing plan tabled to council by end June 2026	~~All~~	New KPI	Output	N/A	N/A	N/A	1	1	New KPI
TL49	Infrastructure Services	To improve and maintain current basic service delivery through specific infrastructural development projects	~~Record quarterly limited unaccounted water losses to less than (<) 35%~~ Limit water losses to less than 30%, measured and reported to Council quarterly	~~Less than (<) 35% water losses reported quarterly~~ Percentage of water losses reported to Council quarterly	All	~~33.68%~~ New KPI	Outcome	< 35%	< 35%	< 35%	~~< 35%~~ <30%	~~< 35%~~ <30%	Improve KPI and Unit of Measurement Description. Review Target in line with the Norm Baseline adjusted in line with 2024/25 audit outcome

BASIC SERVICE DELIVERY														Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline 2024/2025	Delivery Indicator	Planned Targets for 2025/2026 SDBIP Per Quarter				Annual Target		
			KPI NAME	UNIT OF MEASURE										
TL50	Infrastructure Services	To improve and maintain current basic service delivery through specific infrastructural development projects	~~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~~ Limit 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	~~Percentage of limited electricity losses reported to Council quarterly~~ Percentage of electricity losses reported to Council quarterly `	All	~~11.58%~~ 10.46%	Outcome	<11.50%	<11.50%	<11.50%	<11.50%	<11.50%		Improve KPI and Unit of Measurement description

LOCAL ECONOMIC DEVELOPMENT													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2023/2024	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026				Annual Target	
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL51	Planning & Economic Development	To create an enabling environment for social development and economic growth	~~Number of employment opportunities created through the Municipality's local economic development initiatives~~ Create 38 jobs through the Municipality's capital projects (contracts bigger than R200 000) and LED initiatives	~~Expanded Public Works Programme and employment opportunities created by the organisation and reported by 30 June of the financial year~~ Number of job opportunities created through the municipality's capital projects implementation and LED initiatives by end-June 2026	All	~~196~~ New KPI	Outcome	N/A	N/A	N/A	38	38	New KPI

MUNICIPAL FINANCIAL VIABILITY AND TRANSFORMATION														
Reference	Directorate	Strategic Objective	Municipal Planned Delivery: Key Performance Indicator	Municipal Planned Delivery: Unit of Measurement	Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026 Targets: Q1	Q2	Q3	Q4	Annual Target	Reason for Amendment
TL52	Financial Services	To grow the revenue base of the municipality	Financial viability measured in terms of the Municipality's ability to meet its service debt obligations (NKPI Proxy - MSA, Reg. S10(g)(i))	Debt coverage ratio ((Total operating revenue - conditional operating grants received) / (Debt service payments due within the year)) measured and reported quarterly	~~All~~	~~12.59%~~ 14,01%	Input	15%	15%	15%	15%	15%	Baseline adjusted in line with 2024/25 audit outcome
TL53	Financial Services	To grow the revenue base of the municipality	Financial viability measured in terms of number of days taken for creditors to be paid Trade creditors outstanding/creditors purchases (operating and capital) x 365]	Number of days taken to pay creditors	~~All~~	~~86.84~~ 71.94	Input	30	30	30	30	30	Baseline adjusted in line with 2024/25 audit outcome

MUNICIPAL FINANCIAL VIABILITY AND TRANSFORMATION													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026 Targets				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL54	Financial Services	To grow the revenue base of the municipality	Sound financial management by maintaining an acceptable Liquidity Ratio	Liquidity: Current Ratio, Calculated as (Current Assets / Current Liabilities	~~All~~	~~0.74~~ 0.98	**Outcome**	1.20	1.20	1.20	1.20	1.20	Baseline adjusted in line with 2024/25 audit outcome
TL55	Financial Services	To grow the revenue base of the municipality	Financial viability measured in terms of the collection period (average number of days) as at 30 June ((Gross Debtors - Bad Debt Provision) / Billed Revenue)) × 365	Debtors' ratio in number of days	~~All~~	~~80~~ 185.91	**Input**	80	80	80	80	80	Baseline adjusted in line with 2024/25 audit outcome

MUNICIPAL FINANCIAL VIABILITY AND TRANSFORMATION													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery: Key Performance Indicator	Municipal Planned Delivery: Unit of Measurement	~~Ward~~	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026 Targets: Q1	Q2	Q3	Q4	Annual Target	Reason for Amendment
TL56	Financial Services	To grow the revenue base of the municipality	Achieve an average payment percentage [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 of 91% by ~~30~~ end-June 2026	~~All~~	~~59.38%~~ 91.60%	Outcome	91%	91%	91%	91%	91%	Baseline adjusted in line with 2024/25 audit outcome
TL57	Financial Services	To grow the revenue base of the municipality	Raise / collect Operating Budget Revenue as per approved budget ~~as at 30~~ by end-June 2026	One hundred percent of Total Annual Operating Budget Revenue raised / collected ~~as at 30~~ by end-June 2026	~~All~~	~~93%~~ 98.6%	Input	100%	100%	100%	100%	100%	Baseline adjusted in line with 2024/25 audit outcome

MUNICIPAL FINANCIAL VIABILITY AND TRANSFORMATION														Reason for Amendment
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		~~Ward~~	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026 Targets				Annual Target	
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL58	Financial Services	To grow the revenue base of the municipality	Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(ii))	Service debtors to revenue ratio - (Total outstanding service debtors / revenue received for services) ~~as at 30~~ by end-June 2026	~~All~~	~~66.70%~~ 38%	Input	50%	50%	50%	50%	50%	Baseline information adjusted in line with 2024/25 audit outcome
T59	Financial Services	To grow the revenue base of the municipality	Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy – MSA, Reg. S10(g)(iii))	Cost coverage as at ~~30~~ end-June annually: (Cash and Cash Equivalents – Unspent Conditional Grants – Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for bad debts, Impairment and Loss on disposal of assets)	~~All~~	~~0.24~~ 0.08	Input	1.30	1.30	1.30	1.30	1.30	Baseline information adjusted in line with 2024/25 audit outcome

MUNICIPAL FINANCIAL VIABILITY AND TRANSFORMATION													
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026 Targets				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL60	Financial Services	To grow the revenue base of the municipality	~~Spend 95% of operational grants by 30 June~~ Operational conditional grant spending measured by the percentage (%) spent by end June 2026	~~95% of operational grants spent by 30 June~~ Percentage of the operational conditional grant spent by end June 2026	All	~~84%~~ 68%	Input	N/A	N/A	N/A	95%	95%	Improvement of KPI and Unit of Measure description Baseline information adjusted in line with 2024/25 audit outcome
TL61	Financial Services	To grow the revenue base of the municipality	~~Spend 95% of capital grants by 30 June~~ Capital conditional grant spending measured by the percentage (%) spent by end June 2026	~~95% of capital spent by 30 June~~ Percentage of the capital conditional grant spent by end-June 2026	All	~~76%~~ 66%	Input	N/A	N/A	N/A	95%	95%	Improvement of KPI and Unit of Measure description Baseline information adjusted in line with 2024/25 audit outcome

MUNICIPAL FINANCIAL VIABILITY AND TRANSFORMATION														
Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Ward	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026 Targets				Annual Target	Reason for Amendment
			Key Performance Indicator	Unit of Measurement				Q1	Q2	Q3	Q4		
TL62	Financial Services	To grow the revenue base of the municipality	~~Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))~~ Capital expenditure measurement, as 95% percent of municipality's capital budget spent on capital projects by end June 2026 {(Actual amount spent on projects/Total amount budgeted for capital projects less savings) X100}	~~95% of the approved Capital Budget for the municipality actually spent by 30 June~~ Percentage of the municipality's capital budget spent on capital projects by end June 2026	~~All~~	~~73%~~ 61%	Outcome	20%	20%	25%	30%	95%	Improvement of KPI and Unit of Measure description Baseline information adjusted in line with 2024/25 audit outcome

MUNICIPAL FINANCIAL VIABILITY AND TRANSFORMATION														
Reference	Directorate	Strategic Objective	Municipal Planned Delivery: Key Performance Indicator	Municipal Planned Delivery: Unit of Measurement	~~Ward~~	Baseline Actual 2024/2025	Delivery Indicator	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2025/2026 Targets: Q1	Q2	Q3	Q4	Annual Target	Reason for Amendment
TL63	Financial Services	To grow the revenue base of the municipality	~~Spend 90% of the operating budget by 30 June~~ Operating expenditure measurement, as 90% percent of municipality's operating budget spent by end June 2026	~~90% of operating budget spent by 30 June~~ Percentage of the municipality's operating budget spent by end June 2026	All	~~99%~~ 86%	Input	20%	20%	20%	35%	90%	Remove KPI, KPI in list of general KPIs for Senior Managers

Generic KPIs and targets for Municipal Manager and Directors

Municipal Manager

Performance Objective	Performance Indicator	Target
Liaison with business roll-players	Annual Event with all business	Yes (Before end-June)
Sound Management	Number of monthly management meetings held	At least 10 per annum
Legally compliant procurement	Number of appeals against the municipality regarding the awarding of tenders that were upheld	0 Maximum
Performance and financial reporting	Number of monthly performance and financial assessments done	Quarter 1 – 3 per quarter Quarter 2 – 2 per quarter Quarter 3 – 3 per quarter Quarter 4 – 3 per quarter
Annual report compilation and approval	Annual Report as required by MFMA (121) tabled	Yes by end-January
	Annual Report as required by MFMA (121) approved	Yes by end-March
Council decision implementation	% of due council decisions initiated	100%
Functional macro-structure maintained	Annual review of the macro-structure completed	Before end-June
LED Management	% of the LED funds actually spent	90%
MFMA Section 131(1): Ensure that any issues raised by the Auditor-General in an audit report are addressed	% of issues raised by the Auditor-General in an audit report addressed	100%
Training needs of staff	Training needs of staff identified and provided to HR at meetings held with all departments during November annually	Annually by Nov

GENERAL INDICATORS IN TERMS OF THE MUNICIPAL PLANNING AND PERFORMANCE MANAGEMENT REGULATIONS, 2001

Indicator in the regulations	Performance Indicator	Target
Reg 10(d): The number of jobs created through municipality's LED initiatives including capital projects	Number of jobs created through Municipality's LED initiatives including capital projects	150 for the year
Reg 10(c): Percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial	% of capital budget spent	Between 90% and 105%

year in terms of the municipality's integrated development plan		

SPECIFIC DIRECTORS

Over and above the performance objectives, KPI's and targets in the preceding table, the under mentioned are only applicable to the specific directors as indicated:

Director Financial Services

Performance Objective	Key Performance Indicator	Target
Ensure that accurate revenue estimates are prepared in relation to realistically anticipated revenue streams	Projected tariff increases determined for the budget of the new financial year annually by end of February	Yes (Annually by end-February)

GENERAL INDICATORS IN TERMS OF THE MUNICIPAL PLANNING AND PERFORMANCE MANAGEMENT REGULATIONS, 2001

Indicator in the regulations	Key Performance Indicators	Target
Reg 10(b): Percentage of households earning less than R1100 per month with access to free basic services	% of indigent households with access to free basic services *Indigent households = qualifying households earning equal or less than R4 515 pm or as per the CFO's discretionary powers)*	9.15%
Reg 10(g): Financial viability as expressed by the following ratios:		
i) Debt coverage *(Total operating revenue received - operating grants) ÷ debt service payments (i.e. interest + redemption) due within fin year*	% debt coverage	Norm = 45%
ii) Outstanding service debtors to revenue *Total outstanding service debtors ÷ annual revenue actually received for services*	% outstanding service debtors to revenue	Norm = 20%
(iii) Cost coverage *(All available cash at a particular time + investments) ÷ monthly fixed operating expenditure*	Cost coverage	Norm = 1-3 months

Director Corporate Services

Performance Objective	Key Performance Indicator	Target
Promote employment equity through continuous planning	Review of employment equity plan as a result of any major event or restructuring that occurred during the financial year	Yes (by end of June)

GENERAL INDICATORS IN TERMS OF THE MUNICIPAL PLANNING AND PERFORMANCE MANAGEMENT REGULATIONS, 2001

Indicator in the regulations	Key Performance Indicators	Target
Reg 10(e): Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan;	% of people from employment equity target groups appointed for the month in terms of the Municipality's approved Employment Equity plan	100% annually by end of June
Reg 10(f): Percentage of a municipality's budget actually spent on implementing its workplace skills plan	% of the municipality's training budget actually spent on implementing its workplace skills plan (cumulative)	At least 90%

Director Infrastructure Services

Performance Objective	Key Performance Indicator	Target
Improved water sustainability	% total water losses	Maintain the annual average below 17%

GENERAL INDICATORS IN TERMS OF THE MUNICIPAL PLANNING AND PERFORMANCE MANAGEMENT REGULATIONS, 2001

Indicator in the regulations	Key Performance Indicators	Target
	Percentage of formal residential properties with piped water connections	90% - 100%

Reg 10(a): Percentage of households with access to basic level of water, sanitation, electricity and solid waste removal	Percentage of formal residential properties with access to sewerage services	90% – 100%

GENERAL INDICATORS IN TERMS OF THE MUNICIPAL PLANNING AND PERFORMANCE MANAGEMENT REGULATIONS, 2001 cont…

Indicator in the regulations	Key Performance Indicators	Target
Reg 10(a): Percentage of households with access to basic level of water, sanitation, electricity and solid waste removal	Percentage of formal residential properties that has access to electricity (excluding Eskom areas)	90% – 100%
	Percentage of formal residential properties receiving refuse removal service at least once a week	90% – 100%

Director Community Services

Performance Objective	Key Performance Indicator	Target
Effective monitoring of informal settlements	Report to Portfolio Committee on any new informal dwellings / structures erected	Yes – Monthly