



Knysna

Municipality Munisipaliteit uMasipala

inclusive · innovative · inspired

Service Delivery and Budget Implementation Plan

(SDBIP)

2026/2027

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Approval of the 2026/2027 Draft Service Delivery and Budget Implementation Plan

The Service Delivery and Budget Implementation Plan for 2026/2027 is hereby approved in terms of section 53(1)(C)(ii) of the MFMA by the Mayor of Knysna Local Municipality, Cllr T Matika.


Councillor Thando Matika
Executive Mayor

23 June 2026
Date

1. Introduction

The Municipal Finance Management Act, specific Circular 13 (SDBIP process explained), guides municipalities on the process it needs to follow to develop a Service Delivery and Budget Implementation Plan (SDBIP). The SDBIP is defined as a detailed plan approved by the Executive Mayor for implementing the municipality's delivery of municipal services and its annual budget. To realise the objectives of the municipality's Integrated Development Plan and Budget alignment between the IDP and budget is required, supported by a SDBIP which gives effect to both the IDP and budget.

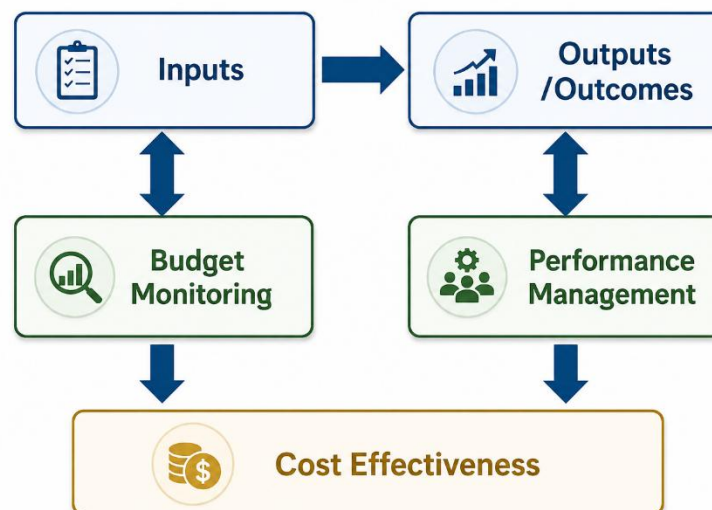
The SDBIP is an integral part of the integrated development planning and financial planning process. Following the approval of the IDP and budget the SDBIP connects a plan and budget with strategic arrangement of resources, to realise the developmental goals of local government, and in this instance that of Knysna Municipality. To give effect to the SDBIP a team of senior municipal officials enters into performance contracts with the municipality, with detailed layout of what and by when it is to be achieved, the detailed information is formatted in Key Performance Indicators and targets.

The Components of a SDBIP

The five necessary components of a SDBIP are

1. Monthly projections of revenue to be collected for each source
2. Monthly projections of expenditure (operating and capital) and revenue for each vote
3. Quarterly projections of service delivery targets and performance indicators for each vote
4. Ward information for expenditure and service delivery
5. Capital works plans.

The SDBIP is the formal link between organisational performance and the budget. It also provides a means to measure cost effective service delivery by linking the inputs – the budget – to the service outputs and outcomes.



The SDBIP Concept

National Treasury, in MFMA circular 13, outlined the concept of the SDBIP. It is a contract between the administration, council and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelve months.

It is a management, implementation and monitoring tool that will assist the Executive Mayor, Councillors, Municipal Manager, Senior Managers and community. It is also a performance monitoring tool that enables the Municipal Manager to monitor the performance of senior managers. The MFMA requires that the performance agreements of senior managers be linked to the measurable performance objectives in the SDBIP.

As a vital monitoring tool, the SDBIP should help enable the Executive Mayor and Municipal Manager to be pro-active and take remedial steps in the event of poor performance.

The SDBIP is considered as a layered plan. Whilst only the top layer is made public at council, the budget and performance targets should be broken down into smaller targets and cascaded to middle-level and junior managers. Directorates should be producing their own SDBIP's which roll up into the municipality's SDBIP.

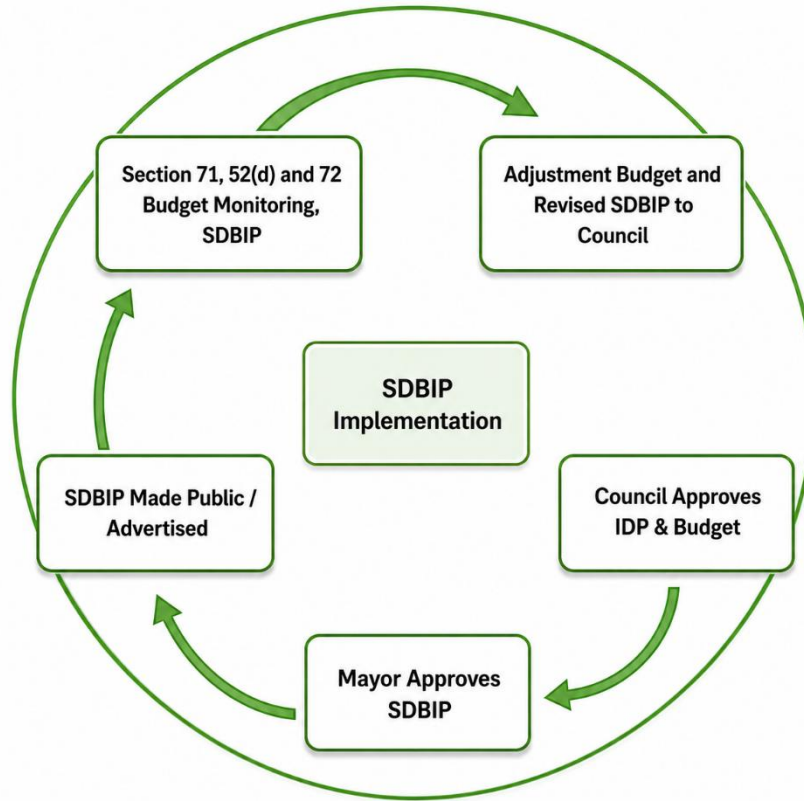
MFMA requirement - Approval of the SDBIP

Under the MFMA the process for approval of the SDBIP is covered under Chapter 7 - Responsibilities of Mayors and Chapter 8 - Responsibilities of municipal officials.

Under chapter 8 the Accounting Officer must submit a draft of the SDBIP to the Executive Mayor within 14 days of the budget being approved as well as drafts of the annual performance agreements required in the Municipal Systems Act.

Chapter 7 of the MFMA requires the Executive Mayor to "take all reasonable steps" to ensure that the SDBIP is approved by the mayor within 28 days after the approval of the budget and that the SDBIP is made public no later than 14 days after that.

National Treasury' MFMA circular 55 requires that municipalities should submit and table a draft SDBIP together with the Draft Budget and IDP.



MFMA requirement – Implementation & monitoring

Section 54 sets out the responsibilities of the Executive Mayor regarding budgetary control and the early identification of financial problems.

When a budget monitoring report is received under section 71 or 72 of the MFMA, the Executive Mayor must check whether the budget is being implemented in accordance with the SDBIP.

If it is decided to amend the SDBIP, any revisions to the service delivery targets and performance indicators must be made with the approval of council following an adjustments budget. The Executive Mayor must issue instructions to the accounting officer to ensure that the budget is implemented in terms of the SDBIP.

The revised SDBIP must be promptly made available to the public. The following diagram illustrates this process;

Knysna Municipality SDBIP Process Explained

The production of the SDBIP has been coordinated in the Office of The Municipal Manager Directorate with all directorates having provided inputs into its development.

The detailed budget monthly estimates and the detailed quarterly performance indicators are contained in the SDBIP estimates.

Operating Expenditure

The annual operating budget has been broken down into monthly projections by applying the trends of previous years' spending to each line item in the budget.

The projections in the estimate's annexure are shown by Service Delivery Unit and by expenditure type.

The following should be considered in the Final SDBIP;

- There is a risk of building into the plan undesirable trends. For example, the graph above shows a high-level of spending anticipated in the final month of the financial year. This is a regular and common occurrence in municipal finance but not necessarily desirable.
- The estimates are based on percentage spending per month and do not consider any over or under spending on specific items.
- The projections for the draft SDBIP indicates expenditure will be spent and revenue will be received evenly throughout the twelve months.

The operating expenditure budget for 2026/27 amounts to **R 1 616 349 971**

Operating Income

Previous year trends have been used to provide the estimates for 2026/27 and the previous comments on the shortcomings in this methodology apply to revenue as well. The information is shown by department and by the national standard for showing revenue source. The estimates are based on budgeted income rather than cash collected.

The operating income budget for 2026/27 is **R 1 626 510 939**

Capital Expenditure

As far as the cash flow forecasts for the Capital Expenditure for 2026/27 are concerned, the projections contained in this document are speculative. The cash flow forecasts will be revised and refined during the finalization of the final SDBIP for 2026/27.

The capital budget for 2026/27 is **R 249 309 631**

Service Delivery Targets and Performance Indicators

Engagements were held with directorates and the performance indicators and targets developed. These targets have been included in the 2026/27 SDBIP.

The targets and indicators attempt to measure a range of activities in the municipality. It will be the responsibility of directorates to provide information on progress towards achieving these targets on a quarterly basis.

Definition of a Vote

The MFMA requires that operational and capital expenditure by vote is shown in the SDBIP. The MFMA defines a vote as one of the main sections of the budget.

A circular from National Treasury clarifies this further by providing details of the Government Finance Statistics classifications which aims to provide a consistent basis for defining a vote so that information can be gathered for comparative purposes.

Monitoring and the Adjustments Budget Process

The section 71 and 72 budget monitoring reports required under the MFMA should provide a consolidated analysis of the Municipality's financial position including year-end projections.

As detailed earlier, the Executive Mayor must consider these reports under s54 of the MFMA and then decide as to whether the SDBIP should be amended.

The Adjustments Budget concept is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the municipality's finances.

In simple terms, funds can be transferred within a vote but any movements between votes can only be agreed by an adjustments budget.

Appendix 1 sets out the protocol for monitoring the budgets agreed as part of the 2026/27 SDBIP.

Appendix 1 – Protocol for revision of SDBIP

The Executive Mayor must decide on receipt of a section 71 or 72 budget monitoring report whether to amend the SDBIP in the light of the information received.

This protocol sets out the various steps that should be followed to allow the Executive Mayor's obligations under section 54 of the MFMA to be fulfilled.

Protocol

Financial Services (Budget Office) will provide the Municipal Manager with information as required under section 71 and 72 of the MFMA and this information will be submitted to the Executive Mayor by the 10th working day of each month.

The information will show a comparison of actual performance against the planned income and expenditure included in the SDBIP.

For capital projects, each variance of $\pm 10\%$ or R10, 000 whichever is the greater will be highlighted. The Executive Mayor will then ask the Director responsible for that project for a written report covering;

- The reason for the variance
- If necessary, what corrective measures have been put in place. Whether the start and finish dates of the capital project need amending. Whether the project specification will need to be amended.
- Revised monthly estimates of expenditure for the project.

The Director must supply this information within one week of the request from the Executive Mayor.

Following the receipt of these reports the Executive Mayor will make one of the following decisions;

Note the report of the Director.

Note the report of the Director and keep the project under review.

Request the Director to attend a Performance Review meeting with the Executive Mayor, Municipal Manager and Director Financial Services to examine the reasons for the variation, the potential for bringing the project back on track and the likely impact on service delivery. Following this meeting, the Executive Mayor will then decide whether the SDBIP should be amended.

If it is decided to amend the capital programme and SDBIP, to maintain overall service delivery, Directors will be asked to put forward schemes currently scheduled for year 2 or 3 of the capital programme that can be implemented sooner. The financial implications of these suggestions will be assessed by the Director of Financial Services and a recommendation made to the Executive Mayor as to which ones would be possible to proceed with and an adjustments budget prepared.

For operating expenditure and revenue, the Executive Mayor will review the variances in the monthly budget monitoring report and, notwithstanding the requirements for an adjustments budget, request from Directors an explanation of all variances $\pm 10\%$ of the monthly budget forecast. Directors will be asked to explain whether the service delivery targets included in the SDBIP can still be achieved.

The Executive Mayor will then decide whether the SDBIP should be amended in the light of these explanations.

At the end of each quarter, Directors must supply the Municipal Manager with the actual performance against each of the performance indicator targets. This information must be submitted to the Executive Mayor by the 10th working day after each quarter along with the budget monitoring information for that quarter as provided by Financial Services (Budget Office).

If the actual performance on any indicator varies from the planned performance the Executive Mayor can ask the responsible Director for a written report asking for an explanation of the variance and, if the performance is worse than projected, what measures have been put in place to ensure that the projected level of performance can be met in the future.

The Executive Mayor will then review these reports and decide whether the SDBIP should be amended.

REQUIREMENTS OF THE MUNICIPAL FINANCE MANAGEMENT ACT

Chapter 1 - Definitions SDBIP means 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 Revenue to be collected, by source; and 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 and includes any revisions of such plan by the mayor in terms of section 54 (1) (c)

Chapter 8 – Responsibilities of Municipal Officials Section 69 Budget Implementation Section 69 (3) The Accounting Officer must no later than 14 days after the approval of the budget submit to the mayor (a) A draft service delivery and budget implementation plan for the budget year; and (b) Drafts of the annual performance agreements as required in terms of section 57 (1) (b) of the Municipal Systems Act for the municipal manager and all senior managers

Chapter 7 – Responsibilities of Mayors Section 53 – Budget Processes and related matters Section 53 (1) (c) The mayor of a municipality must take all reasonable steps to ensure (ii) That the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget; and (iii) That the annual performance agreements as required in terms of section 57 (1) (b) of the Municipal Systems Act for the Municipal Manager and all senior managers (bb) are linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan. Section 53 (3) (a) The mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan. Section 54 Budgetary control and early identification of financial problems. On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72 the mayor must

(1) (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan; (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that all revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of council following the approval of an adjustments budget (d) issue any appropriate instructions to the accounting officer to ensure (i) that the budget is implemented in accordance with the service delivery and budget implementation plan (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

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

NATIONAL KPA'S FOR MUNICIPALITIES ALIGNED TO KNYSNA STRATEGIC OBJECTIVES	
NATIONAL KEY PERFORMANCE AREA	STRATEGIC OBJECTIVES
NKPA 1: Municipal Transformation & Development	SO4: To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.
NKPA 2: Basic Service Delivery	SO1: To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services,
NKPA 3: Local Economic Development	SO2: To provide enabling opportunities for social development and inclusive economic growth for communities
NKPA 4: Municipal Financial Viability & Management	SO3: To stabilise financial viability and improve revenue management for more effective service delivery.
NKPA 5: Good Governance & Public Participation	SO4: To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.

4. Knysna Municipality Organisational Performance Management Policy

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 Council • 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

2026/2027 Financial Tables

Annexure A- Budget Summary

Choose name from list - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	(19 053)	311 886	348 306	362 049	362 723	362 723	338 253	389 118	403 516	418 446
Service charges	440 283	512 582	566 736	704 219	699 234	698 812	590 361	758 586	823 728	895 534
Investment revenue	2 014	2 131	5 308	4 626	8 429	8 429	10 058	11 241	11 657	12 088
Transfer and subsidies - Operational	133 960	144 436	153 071	165 382	177 053	177 053	162 826	166 581	171 808	176 276
Other own revenue	163 967	185 313	195 148	197 182	201 220	201 642	156 889	185 951	170 303	183 097
Total Revenue (excluding capital transfers and contributions)	721 171	1 156 349	1 268 567	1 433 458	1 448 659	1 448 659	1 258 387	1 511 478	1 581 011	1 685 441
Employee costs	292 469	323 927	338 641	374 678	379 153	379 153	304 626	413 591	426 464	440 133
Remuneration of councillors	9 787	9 821	9 684	11 926	10 926	10 926	9 089	11 472	11 897	12 303
Depreciation, amortisation and impairment	59 435	71 867	57 859	68 548	237 444	237 444	44 459	152 397	186 906	155 169
Interest, Dividends and Rent on Land	35 276	41 587	38 025	29 426	28 231	28 231	15 594	34 765	36 079	37 038
Inventory consumed and bulk purchases	296 765	337 910	368 178	403 787	414 360	414 776	317 608	452 039	493 956	511 366
Transfers and subsidies	1 934	1 118	1 661	3 635	15 157	14 907	7 203	2 778	3 118	3 241
Other expenditure	379 485	396 037	361 052	370 375	413 419	413 254	273 102	459 225	457 923	464 733
Total Expenditure	1 075 150	1 182 268	1 175 100	1 262 374	1 498 690	1 498 690	971 681	1 526 266	1 616 342	1 623 983
Surplus/(Deficit)	(353 979)	(25 919)	93 467	171 084	(50 031)	(50 031)	286 706	(14 788)	(35 331)	61 458
Transfers and subsidies - capital (monetary allocations)	38 901	64 894	46 964	63 633	64 523	64 523	32 283	53 547	45 500	46 649
Transfers and subsidies - capital (in-kind)	-	-	850	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(315 078)	38 975	141 281	234 717	14 493	14 493	318 989	38 758	10 169	108 107
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(315 078)	38 975	141 281	234 717	14 493	14 493	318 989	38 758	10 169	108 107
Capital expenditure & funds sources										
Capital expenditure	-	-	-	172 585	137 050	137 050	55 603	249 310	174 630	163 753
Transfers recognised - capital	-	-	-	63 633	63 575	63 575	32 745	54 398	45 500	46 649
Borrowing	-	-	-	40 000	-	-	-	99 440	45 820	35 904
Internally generated funds	-	-	-	68 952	73 475	73 475	22 858	95 472	83 310	81 200
Total sources of capital funds	-	-	-	172 585	137 050	137 050	55 603	249 310	174 630	163 753
Financial position										
Total current assets	98 281	204 784	279 859	262 334	283 403	283 403	444 573	541 053	598 578	729 147
Total non current assets	1 511 905	1 526 483	1 531 912	1 661 489	1 462 064	1 462 064	1 573 927	1 659 371	1 647 095	1 655 679
Total current liabilities	278 078	321 725	437 890	251 408	382 239	382 239	404 246	523 595	456 403	373 275
Total non current liabilities	340 914	322 687	271 473	323 191	221 192	221 192	243 729	465 760	568 032	682 206
Community wealth/Equity	1 021 149	995 471	1 031 029	1 269 164	1 186 803	1 186 803	1 172 311	1 211 069	1 221 238	1 329 345
Cash flows										
Net cash from (used) operating	262 426	208 005	(5 719)	426 308	342 109	342 109	(10 805)	304 036	317 209	389 006
Net cash from (used) investing	(91 314)	(87 099)	(64 274)	(197 473)	(154 210)	(154 210)	(42 378)	(273 976)	(197 824)	(183 316)
Net cash from (used) financing	-	26 705	4 712	-	(101 522)	(101 522)	3 757	151 039	49 290	45 967
Cash/cash equivalents at the year end	171 111	147 612	(65 281)	228 835	86 376	86 376	(49 427)	287 101	455 776	707 433
Cash backing/surplus reconciliation										
Cash and investments available	174 041	150 787	(61 858)	232 011	89 799	89 799	(45 789)	290 524	459 199	710 856
Application of cash and investments	157 994	186 996	165 532	149 747	150 799	151 248	35 490	7 750	10 308	12 459
Balance - surplus (shortfall)	16 047	(36 209)	(227 390)	82 264	(61 000)	(61 449)	(81 279)	282 774	448 891	698 397
Asset management										
Asset register summary (WDV)	1 077 251	1 058 399	1 036 484	1 193 405	966 637	966 637		1 163 943	1 151 668	1 160 251
Depreciation	51 416	53 167	54 161	68 548	68 548	68 548		50 395	59 782	59 260
Renewal and Upgrading of Existing Assets	-	-	-	91 013	96 490	94 803		186 267	131 480	116 609
Repairs and Maintenance	66 820	47 448	36 928	38 559	40 331	40 704		51 652	69 740	72 903
Free services										
Cost of Free Basic Services provided	(15 540)	(20 184)	(26 263)	(24 627)	(25 030)	(25 030)		-	(25 244)	(27 317)
Revenue cost of free services provided	(26 656)	(33 033)	(32 142)	(35 162)	(23 834)	(23 834)		(20 653)	(22 580)	(25 536)
Households below minimum service level										
Water:	-	-	-	-	-	-		-	-	-
Sanitation/sewage:	-	-	-	-	-	-		-	-	-
Energy:	-	-	-	-	-	-		-	-	-
Refuse:	-	-	-	-	-	-		-	-	-

Annexure B – Budgeted Financial Performance (Revenue and Expenditure)

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Governance and administration		305 878	355 609	405 383	413 881	428 834	428 834	455 490	462 088	480 869
Executive and council		5 132	5 738	4 835	6 031	6 031	6 031	17 757	8 388	10 556
Finance and administration		300 746	349 870	400 548	407 850	422 803	422 803	437 732	453 700	470 313
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		116 419	132 616	137 139	152 507	146 090	146 090	150 783	145 424	156 460
Community and social services		12 026	11 092	11 841	14 050	13 685	13 685	13 557	14 307	14 519
Sport and recreation		1 460	1 465	1 587	1 664	1 584	1 584	1 676	1 681	1 743
Public safety		87 818	95 518	97 621	103 533	104 552	104 552	97 878	101 395	105 146
Housing		15 115	24 541	26 091	33 260	26 269	26 269	37 672	28 041	35 051
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		22 828	26 110	34 807	34 925	34 728	34 728	29 800	19 056	19 708
Planning and development		10 843	12 288	10 499	9 258	9 642	9 642	10 304	8 968	9 286
Road transport		11 091	13 812	21 926	24 595	24 754	24 754	19 496	10 088	10 422
Environmental protection		893	10	2 382	1 072	332	332	—	—	—
Trading services		594 890	706 908	739 052	895 779	903 530	903 530	928 952	999 943	1 075 054
Energy sources		343 742	432 806	442 781	518 744	520 085	520 085	550 602	613 613	678 507
Water management		118 750	141 920	157 191	170 299	174 258	174 258	178 923	179 807	186 078
Waste water management		80 796	78 396	77 101	134 433	127 659	127 659	104 433	111 720	112 394
Waste management		51 601	53 787	61 979	72 303	81 528	81 528	94 994	94 803	98 075
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	1 040 014	1 221 243	1 316 382	1 497 091	1 513 183	1 513 183	1 565 024	1 626 511	1 732 090
Expenditure - Functional										
Governance and administration		168 988	193 695	191 335	239 463	238 974	239 135	258 649	256 781	247 484
Executive and council		19 524	33 153	17 983	35 014	23 535	36 214	29 136	15 966	16 512
Finance and administration		145 347	155 828	168 082	196 247	209 672	197 425	223 595	232 427	222 233
Internal audit		4 118	4 714	5 270	8 202	5 767	5 497	5 918	8 389	8 740
Community and public safety		250 077	252 426	248 231	229 853	248 626	248 981	280 449	298 307	313 534
Community and social services		24 168	24 410	21 491	20 672	23 608	23 850	34 644	38 194	38 826
Sport and recreation		26 326	24 305	23 466	28 392	25 975	26 705	29 721	40 171	41 052
Public safety		150 329	160 759	162 068	136 246	148 290	147 827	164 091	179 387	185 433
Housing		49 253	42 953	41 206	44 543	50 752	50 599	51 992	40 554	48 223
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		80 540	89 454	85 483	99 472	135 737	135 755	133 122	141 204	136 514
Planning and development		36 699	36 109	39 588	46 467	66 100	65 876	63 878	61 807	61 110
Road transport		37 359	48 765	41 880	48 130	65 717	66 017	62 951	74 027	69 858
Environmental protection		6 483	4 580	4 015	4 875	3 919	3 861	6 294	5 369	5 546
Trading services		575 548	646 692	650 052	693 586	875 354	874 820	854 046	920 050	926 451
Energy sources		287 116	351 332	382 461	430 643	439 920	439 313	386 242	397 043	400 688
Water management		123 947	126 017	107 052	102 603	111 189	111 129	237 344	302 748	301 332
Waste water management		100 940	100 582	86 462	93 056	242 693	242 407	136 932	152 969	157 197
Waste management		63 545	68 762	74 078	67 284	81 552	81 970	93 528	67 291	67 234
Other	4	—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	1 075 153	1 182 268	1 175 100	1 262 374	1 498 690	1 498 690	1 526 266	1 616 342	1 623 983
Surplus/(Deficit) for the year		(35 139)	38 975	141 281	234 717	14 493	14 493	38 758	10 169	108 107

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
EXECUTIVE AND COUNCIL (31: IE)		-	-	6 994	-	-	-	-	-	-
1.1 - COUNCIL GENERAL EXPENSES (31)		-	-	6 994	-	-	-	-	-	-
1.2 - MUNICIPAL MANAGER (32)		-	-	-	-	-	-	-	-	-
1.3 - COMMUNICATION (45)		-	-	-	-	-	-	-	-	-
1.4 - ORGANISATIONAL PERFORMANCE (98)		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES (32: IE)		-	-	574	-	10 353	10 353	-	-	-
2.1 - DIRECTOR: CORPORATE (33)		-	-	-	-	-	-	-	-	-
2.2 - PROPERTY AND RECORDS MANAGEMENT (34)		-	-	-	-	-	-	-	-	-
2.3 - HUMAN RESOURCES (35)		-	-	574	-	10 353	10 353	-	-	-
2.4 - LEGAL SERVICES (36)		-	-	-	-	-	-	-	-	-
2.5 - COMMITTEE SERVICES (37)		-	-	-	-	-	-	-	-	-
2.6 - CEMETERY (39)		-	-	-	-	-	-	-	-	-
2.7 - PUBLIC PARTICIPATION (42)		-	-	-	-	-	-	-	-	-
2.8 - ADMIN (95)		-	-	-	-	-	-	-	-	-
2.9 - RISK MANAGEMENT (99)		-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES (33: IE)		7 059	5 290	410	-	5	5	-	5	6
3.1 - CEMETERY (39)		-	-	-	-	-	-	-	-	-
3.2 - CIVIC BUILDINGS (40)		-	-	-	-	-	-	-	-	-
3.3 - HALLS / FACILITIES (41)		-	-	-	-	-	-	-	-	-
3.4 - PUBLIC TOILETS (47)		-	-	-	-	-	-	-	-	-
3.5 - HOUSING ADMIN (48)		27	70	10	-	-	-	-	-	-

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
3.6 - HOUSING SELLING SCHEMES (50)		-	-	-	-	-	-	-	-	-
3.7 - LIBRARY (51)		2	-	186	-	-	-	-	-	-
3.8 - DIRECTOR: COMMUNITY (52)		-	-	87	-	-	-	-	-	-
3.9 - PARKS AND RECREATION (53)		106	-	-	-	-	-	-	-	-
3.10 - DISASTER MANAGMENT AND SOCIAL SERVICES (55)		17	-	-	-	-	-	-	-	-
3.11 - SAFETY FIRE BRIGADE SERVICES (56)		0	-	-	-	-	-	-	-	-
3.12 - SAFETY LAW ENFORCEMENT (57)		120	-	-	-	-	-	-	-	-
3.13 - SAFETY VEHICLE LIC. AND TESTING (58)		-	-	-	-	-	-	-	-	-
3.14 - SAFETY TRAFFIC DEPARTMENT (59)		6 786	5 220	127	-	5	5	-	5	6
3.15 - SPORT FIELDS (60)		1	-	-	-	-	-	-	-	-
3.16 - SWIMMING POOL (61)		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES (34: IE)		56	-	49	-	-	-	-	-	-
4.1 - DIRECTOR: FINANCE (62)		-	-	-	-	-	-	-	-	-
4.2 - ASSESSMENT RATES (63)		-	-	-	-	-	-	-	-	-
4.3 - EXPENDITURE: PAYROLL (64)		-	-	-	-	-	-	-	-	-
4.4 - METER READING (65)		-	-	-	-	-	-	-	-	-
4.5 - INFORMATION TECHNOLOGY (66)		55	-	49	-	-	-	-	-	-
4.6 - INCOME (67)		-	-	-	-	-	-	-	-	-
4.7 - EXPENDITURE: STORES (68)		-	-	-	-	-	-	-	-	-

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
4.8 - EXPENDITURE (69)		-	-	-	-	-	-	-	-	-
4.9 - BUDGET OFFICE (70)		1	-	-	-	-	-	-	-	-
4.10 - EXPENDITURE: PROCUREMENT (97)		-	-	-	-	-	-	-	-	-
Vote 5 - OPERATING SERVICES (35: IE)		5 452	989	7 462	-	992	992	740	527	546
5.1 - PMU (38)		-	-	-	-	-	-	-	-	-
5.2 - INTEGRATED DEVELOPMENT PLANNING (54)		-	-	-	-	-	-	-	-	-
5.3 - METER READING (65)		-	-	-	-	-	-	-	-	-
5.4 - CLEANSING REFUSE REMOVAL SERV. (72)		313	39	-	-	-	-	-	-	-
5.5 - TRANSFER STATION (73)		-	-	-	-	-	-	-	-	-
5.6 - ESTATES (74)		-	-	-	-	-	-	-	-	-
5.7 - STREET LIGHTING (75)		-	-	-	-	-	-	-	-	-
5.8 - ELECTRICITY DISTRIBUTION (76)		-	-	-	-	-	-	-	-	-
5.9 - ELECTRICITY ADMIN (77)		-	-	-	-	-	-	-	-	-
5.10 - DIRECTOR: PLANNING AND I.H.S (78)		-	-	-	-	-	-	-	-	-
5.11 - DIRECTOR: TECHNICAL SERVICES (80)		-	-	-	-	-	-	-	-	-
5.12 - MUSEUM AND HERITAGE BUILDINGS (81)		-	-	-	-	-	-	-	-	-
5.13 - TOWN PLANNING AND BLDG CONTROL (82)		-	-	57	-	-	-	-	-	-
5.14 - ENVIRONMENTAL MANAGEMENT (83)		-	10	2 382	-	43	43	-	-	-
5.15 - LOCAL ECONOMIC DEVELOPMENT (84)		50	-	-	-	-	-	-	-	-

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
5.16 - PLANNING AND DEV TOWN PLANNING (85)		–	900	490	–	–	–	508	527	546
5.17 - RDS,S/WTR,DRAINAGE:STORMWATER (87)		–	–	–	–	–	–	–	–	–
5.18 - RDS,S/WTR,DRAINAGE:STREETS (88)		2 644	26	170	–	–	–	–	–	–
5.19 - SEWERAGE PURIFICATION SERVICES (89)		31	–	–	–	–	–	–	–	–
5.2 - SEWERAGE RETICULATION SERVICES (90)		–	–	–	–	–	–	–	–	–
5.21 - SEWERAGE SANITATION SERVICES (91)		–	–	–	–	–	–	–	–	–
5.22 - WATER PURIFICATION WORKS (92)		0	–	4 363	–	949	949	232	–	–
5.23 - WATER RETICULATION (93)		2 400	13	–	–	–	–	–	–	–
5.24 - WORKSHOP AND DEPOT (94)		14	–	–	–	–	–	–	–	–
Vote 6 - (50: IE)		–	–	–	–	–	–	–	–	–
6.1 - COUNCIL GENERAL EXPENSES (31)		–	–	–	–	–	–	–	–	–
Vote 7 - 1. Executive AND Council (110: IE)		5 132	5 738	4 835	6 031	6 031	6 031	17 757	8 388	10 556
7.1 - COUNCIL GENERAL EXPENSES (310)		5 132	5 738	4 835	6 031	6 031	6 031	17 757	8 388	10 556
7.2 - MUNICIPAL MANAGER (320)		–	–	–	–	–	–	–	–	–
7.3 - COMMUNICATION (450)		–	–	–	–	–	–	–	–	–
7.4 - IDP (540)		–	–	–	–	–	–	–	–	–
7.5 - ORGANISATIONAL PERFORMANCE (980)		–	–	–	–	–	–	–	–	–
Vote 8 - 2. Corporate (120: IE)		6 579	6 297	7 415	9 421	8 787	8 787	7 440	8 017	8 389
8.1 - DIRECTOR: CORPORATE (330)		–	–	–	–	–	–	–	–	–

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
8.2 - PROPERTY AND RECORDS MANAGEMENT (340)		–	–	–	–	–	–	–	–	–
8.3 - HUMAN RESOURCES (350)		406	–	1 072	2 289	2 916	2 916	1 433	1 486	1 541
8.4 - LEGAL SERVICES (360)		11	4	4	642	0	0	1	200	300
8.5 - COMMITTEE SERVICES (370)		–	–	–	–	–	–	–	–	–
8.6 - PUBLIC PARTICIPATION (420)		1 722	1 234	1 306	1 360	1 360	1 360	1 419	1 481	1 518
8.7 - INFORMATION TECHNOLOGY (660)		11	–	–	–	–	–	–	–	–
		4	5	5	5	4	4			
8.8 - ESTATES (740)		429	059	033	130	511	511	4 588	4 851	5 030
8.9 - ADMIN (950)		–	–	–	–	–	–	–	–	–
8.10 - -990		–	–	–	–	–	–	–	–	–
		278	329	369	381	386				
Vote 9 - 3. Finance (130: IE)		773	454	638	741	975	386 975	412 853	427 462	443 227
9.1 - DIRECTOR: FINANCE (620)		363	32	317	–	903	903	–	–	–
		268	322	359	373	374				
9.2 - ASSESSMENT RATES (630)		684	573	398	860	065	374 065	397 918	412 641	427 909
9.3 - EXPENDITURE: PAYROLL (640)		–	–	–	–	–	–	–	–	–
9.4 - METER READING (650)		–	–	–	–	–	–	–	–	–
		4	4	6	5	9	9			
9.5 - INCOME (670)		059	063	621	981	666	666	12 935	12 720	13 118
		3		1						
9.6 - EXPENDITURE: STORES (680)		920	–	501	–	441	441	–	–	–
9.7 - EXPENDITURE (690)		–	–	–	–	–	–	–	–	–
		1	1	1	1	1	1			
9.8 - BUDGET OFFICE (700)		721	771	800	900	900	900	2 000	2 100	2 200
			1							
9.9 - EXPENDITURE: PROCUREMENT (970)		26	015	–	–	–	–	–	–	–

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 10 - (140: IE)		-	-	-	-	-	-	-	-	-
10.1 - DIRECTOR: PLANNING AND DEVELOPMENT (780)		-	-	-	-	-	-	-	-	-
10.2 - PLAN AND DEV BUILDING CONTROL (820)		-	-	-	-	-	-	-	-	-
10.3 - ENVIRONMENTAL MANAGEMENT (830)		-	-	-	-	-	-	-	-	-
10.4 - LED (840)		-	-	-	-	-	-	-	-	-
10.5 - TOWN PLANNING AND BUILDING CONTROL (850)		-	-	-	-	-	-	-	-	-
Vote 11 - 5. Planning (150: IE)		7 031	7 006	7 957	8 810	8 503	8 503	8 354	6 853	7 106
11.1 - PMU (380)		-	-	-	-	-	-	-	-	-
11.2 - CIVIC BUILDINGS (400)		-	-	-	-	-	-	-	-	-
11.3 - STREET LIGHTING (750)		-	-	-	-	-	-	-	-	-
11.4 - ELECTRICITY DISTRIBUTION (760)		-	-	-	-	-	-	-	-	-
11.5 - ELECTRICITY ADMINISTRATION (770)		-	-	-	-	-	-	-	-	-
11.6 - DIRECTOR: PLANNING AND DEVELOPMENT (780)		-	-	-	-	-	-	-	-	-
11.7 - TOWN ENGINEER (800)		-	-	-	-	-	-	-	-	-
11.8 - PLAN AND DEV BUILDING CONTROL (820)		45	52	81	105	132	132	96	142	147
11.9 - ENVIRONMENTAL MANAGEMENT (830)		893	-	-	1 072	289	289	-	-	-
11.10 - LED (840)		1 207	1 264	1 279	1 461	1 461	1 461	1 350	-	-
11.11 - TOWN PLANNING AND BUILDING CONTROL (850)		4 885	5 690	6 597	6 173	6 560	6 560	6 845	6 646	6 891
11.12 - RDS,S/WTR,DRAINAGE:STORMWATER (870)		-	-	-	-	-	-	-	-	-

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
11.13 - RDS,SWTR,DRAINAGE:STREETS (880)		-	-	-	-	61	61	63	65	67
11.14 - SEWERAGE PURIFICATION SERVICES (890)		-	-	-	-	-	-	-	-	-
11.15 - SEWERAGE RETICULATION SERVICES (900)		-	-	-	-	-	-	-	-	-
11.16 - SEWERAGE SANITATION SERVICES (910)		-	-	-	-	-	-	-	-	-
11.17 - WATER PURIFICATION WORKS (920)		-	-	-	-	-	-	-	-	-
11.18 - WATER RETICULATION (930)		-	-	-	-	-	-	-	-	-
11.19 - WORKSHOP AND DEPOT (940)		-	-	-	-	-	-	-	-	-
Vote 12 - 6. Community (160: IE)		166 346	176 866	194 140	214 068	223 035	223 035	231 831	236 993	245 009
12.1 - CEMETERY (390)		499	426	558	599	713	713	462	766	795
12.2 - HALLS / FACILITIES (410)		757	1 017	1 303	1 999	1 479	1 479	1 548	1 590	1 649
12.3 - HEALTH:PUBLIC TOILETS (470)		-	-	-	-	-	-	-	-	-
12.4 - LIBRARY (510)		10 746	9 646	9 791	11 451	11 491	11 491	11 543	11 947	12 072
12.5 - DIRECTOR: COMMUNITY (520)		15 324	14 119	15 792	16 688	16 688	16 688	17 439	18 221	18 696
12.6 - PARKS AND RECREATION (530)		1 317	1 438	1 564	1 658	1 526	1 526	1 588	1 618	1 678
12.7 - DISASTER MANAGEMENT (550)		-	-	-	-	-	-	-	-	-
12.8 - SAFETY FIRE BRIGADE SERVICES (560)		70	116	217	219	87	87	114	94	97
12.9 - SAFETY LAW ENFORCEMENT (570)		-	-	-	-	-	-	-	-	-
12.10 - SAFETY VEHICLE LIC. AND TESTING (580)		5 463	5 388	5 141	5 494	5 394	5 394	5 594	5 801	6 016
12.11 - SAFETY TRAFFIC DEPARTMENT (590)		80 841	90 182	97 107	103 314	103 388	103 388	97 514	101 296	105 043
12.12 - SPORT FIELDS (600)		43	42	124	168	210	210	221	226	234
12.13 - SWIMMING POOL (610)		-	-	-	-	-	-	-	-	-

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
12.14 - CLEANSING REFUSE REMOVAL SERV. (720)		51 281	53 732	61 878	72 141	81 376	81 376	94 860	94 640	97 905
12.15 - TRANSFER STATION (730)		–	–	–	–	–	–	–	–	–
12.16 - HEALTH:STREET CLEANING (790)		–	–	–	–	–	–	–	–	–
12.17 - MUSEUM AND HERITAGE BUILDINGS (810)		5	3	3	1	3	3	4	4	4
12.18 - SEWERAGE SANITATION SERVICES (910)		–	756	663	335	681	681	943	791	820
Vote 13 - 7. Electricity (170: IE)		343 742	432 806	442 755	518 744	519 510	519 510	550 602	613 613	678 507
13.1 - HOUSING ADMINISTRATION (480)		–	–	–	–	–	–	–	–	–
13.2 - HOUSING LETTING SCHEMES (490)		–	–	–	–	–	–	–	–	–
13.3 - STREET LIGHTING (750)		–	–	–	–	–	–	–	–	–
13.4 - ELECTRICITY DISTRIBUTION (760)		343 742	432 806	442 755	518 744	519 510	519 510	550 602	613 613	678 507
13.5 - ELECTRICITY ADMIN (770)		–	–	–	–	–	–	–	–	–
13.6 - WORKSHOP AND DEPOT (940)		–	–	–	–	–	–	–	–	–
Vote 14 - 6. Community (180: IE)		204 755	232 325	247 787	325 017	321 076	321 076	297 525	296 612	303 692
14.1 - PMU (380)		1 406	4 382	1 995	1 520	1 488	1 488	1 505	1 654	1 701
14.2 - CIVIC BUILDINGS (400)		–	–	–	–	–	–	–	–	–
14.3 - TOWN ENGINEER (800)		3 250	–	–	–	–	–	–	–	–
14.4 - RDS,S/WTR,DRAINAGE:MAIN ROADS (860)		80	–	–	416	90	90	110	124	124
14.5 - RDS,S/WTR,DRAINAGE:STORMWATER (870)		–	–	–	–	–	–	–	–	–
14.6 - RDS,S/WTR,DRAINAGE:STREETS (880)		2 904	8 397	16 526	18 684	19 209	19 209	13 730	4 098	4 215
14.7 - SEWERAGE PURIFICATION SERVICES (890)		56 780	57 822	60 580	109 537	98 915	98 915	78 626	83 610	83 475

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
14.8 - SEWERAGE RETICULATION SERVICES (900)		–	950	1 005	711	1 531	1 531	107	(3)	(3)
14.9 - SEWERAGE SANITATION SERVICES (910)		844	–	–	–	–	–	–	–	–
14.10 - WATER PURIFICATION WORKS (920)		23 140	19 817	15 858	26 735	34 388	34 388	26 407	27 320	28 099
14.11 - WATER RETICULATION (930)		116 350	140 956	151 823	167 413	165 454	165 454	177 041	179 810	186 081
Vote 15 - 8. Technical (180: IE)		–	–	–	–	–	–	–	–	–
15.1 - 0										
Vote 16 - 9. Housing Services (190: IE)		15 088	24 471	26 081	33 260	26 269	26 269	37 672	28 041	35 051
16.1 - HOUSING ADMIN (480)		15 056	24 440	26 049	33 227	26 234	26 234	37 641	28 004	35 012
16.2 - HOUSING LETTING SCHEMES (490)		32	31	31	33	34	34	30	37	38
16.3 - HOUSING SELLING SCHEMES (500)		1	0	0	0	1	1	0	1	1

ANNEXURE C - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Knysna Local Municipality: Service Delivery and Budget Implementation Plan (2026/2027)										
Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		-	-	6 994	-	-	-	-	-	-
1.1 - COUNCIL GENERAL EXPENSES (31)		-	-	6 994	-	-	-	-	-	-
1.2 - MUNICIPAL MANAGER (32)		-	-	-	-	-	-	-	-	-
1.3 - COMMUNICATION (45)		-	-	-	-	-	-	-	-	-
1.4 - ORGANISATIONAL PERFORMANCE (98)		-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES (32: IE)		-	-	574	-	10 353	10 353	-	-	-
2.1 - DIRECTOR: CORPORATE (33)		-	-	-	-	-	-	-	-	-
2.2 - PROPERTY AND RECORDS MANAGEMENT (34)		-	-	-	-	-	-	-	-	-
2.3 - HUMAN RESOURCES (35)		-	-	574	-	10 353	10 353	-	-	-
2.4 - LEGAL SERVICES (36)		-	-	-	-	-	-	-	-	-
2.5 - COMMITTEE SERVICES (37)		-	-	-	-	-	-	-	-	-
2.6 - CEMETERY (39)		-	-	-	-	-	-	-	-	-
2.7 - PUBLIC PARTICIPATION (42)		-	-	-	-	-	-	-	-	-
2.8 - ADMIN (95)		-	-	-	-	-	-	-	-	-
2.9 - RISK MANAGEMENT (99)		-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES (33: IE)		7 059	5 290	410	-	5	5	-	5	6
3.1 - CEMETERY (39)		-	-	-	-	-	-	-	-	-
3.2 - CIVIC BUILDINGS (40)		-	-	-	-	-	-	-	-	-
3.3 - HALLS / FACILITIES (41)		-	-	-	-	-	-	-	-	-
3.4 - PUBLIC TOILETS (47)		-	-	-	-	-	-	-	-	-

3.5 - HOUSING ADMIN (48)	27	70	10	-	-	-	-	-	-
3.6 - HOUSING SELLING SCHEMES (50)	-	-	-	-	-	-	-	-	-
3.7 - LIBRARY (51)	2	-	186	-	-	-	-	-	-
3.8 - DIRECTOR: COMMUNITY (52)	-	-	87	-	-	-	-	-	-
3.9 - PARKS AND RECREATION (53)	106	-	-	-	-	-	-	-	-
3.10 - DISASTER MANAGMENT AND SOCIAL SERVICES (55)	17	-	-	-	-	-	-	-	-
3.11 - SAFETY FIRE BRIGADE SERVICES (56)	0	-	-	-	-	-	-	-	-
3.12 - SAFETY LAW ENFORCEMENT (57)	120	-	-	-	-	-	-	-	-
3.13 - SAFETY VEHICLE LIC. AND TESTING (58)	-	-	-	-	-	-	-	-	-
3.14 - SAFETY TRAFFIC DEPARTMENT (59)	6 786	5 220	127	-	5	5	-	5	6
3.15 - SPORT FIELDS (60)	1	-	-	-	-	-	-	-	-
3.16 - SWIMMING POOL (61)	-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES (34: IE)	56	-	49	-	-	-	-	-	-
4.1 - DIRECTOR: FINANCE (62)	-	-	-	-	-	-	-	-	-
4.2 - ASSESSMENT RATES (63)	-	-	-	-	-	-	-	-	-
4.3 - EXPENDITURE: PAYROLL (64)	-	-	-	-	-	-	-	-	-
4.4 - METER READING (65)	-	-	-	-	-	-	-	-	-
4.5 - INFORMATION TECHNOLOGY (66)	55	-	49	-	-	-	-	-	-
4.6 - INCOME (67)	-	-	-	-	-	-	-	-	-
4.7 - EXPENDITURE: STORES (68)	-	-	-	-	-	-	-	-	-
4.8 - EXPENDITURE (69)	-	-	-	-	-	-	-	-	-
4.9 - BUDGET OFFICE (70)	1	-	-	-	-	-	-	-	-
4.10 - EXPENDITURE: PROCUREMENT (97)	-	-	-	-	-	-	-	-	-
Vote 5 - OPERATING SERVICES (35: IE)	5 452	989	7 462	-	992	992	740	527	546
5.1 - PMU (38)	-	-	-	-	-	-	-	-	-

5.2 - INTEGRATED DEVELOPMENT PLANNING (54)	-	-	-	-	-	-	-	-	-
5.3 - METER READING (65)	-	-	-	-	-	-	-	-	-
5.4 - CLEANSING REFUSE REMOVAL SERV. (72)	313	39	-	-	-	-	-	-	-
5.5 - TRANSFER STATION (73)	-	-	-	-	-	-	-	-	-
5.6 - ESTATES (74)	-	-	-	-	-	-	-	-	-
5.7 - STREET LIGHTING (75)	-	-	-	-	-	-	-	-	-
5.8 - ELECTRICITY DISTRIBUTION (76)	-	-	-	-	-	-	-	-	-
5.9 - ELECTRICITY ADMIN (77)	-	-	-	-	-	-	-	-	-
5.10 - DIRECTOR: PLANNING AND I.H.S (78)	-	-	-	-	-	-	-	-	-
5.11 - DIRECTOR: TECHNICAL SERVICES (80)	-	-	-	-	-	-	-	-	-
5.12 - MUSEUM AND HERITAGE BUILDINGS (81)	-	-	-	-	-	-	-	-	-
5.13 - TOWN PLANNING AND BLDG CONTROL (82)	-	-	57	-	-	-	-	-	-
5.14 - ENVIRONMENTAL MANAGEMENT (83)	-	10	2 382	-	43	43	-	-	-
5.15 - LOCAL ECONOMIC DEVELOPMENT (84)	50	-	-	-	-	-	-	-	-
5.16 - PLANNING AND DEV TOWN PLANNING (85)	-	900	490	-	-	-	508	527	546
5.17 - RDS,S/WTR,DRAINAGE:STORMWATER (87)	-	-	-	-	-	-	-	-	-
5.18 - RDS,S/WTR,DRAINAGE:STREETS (88)	2 644	26	170	-	-	-	-	-	-
5.19 - SEWERAGE PURIFICATION SERVICES (89)	31	-	-	-	-	-	-	-	-
5.2 - SEWERAGE RETICULATION SERVICES (90)	-	-	-	-	-	-	-	-	-
5.21 - SEWERAGE SANITATION SERVICES (91)	-	-	-	-	-	-	-	-	-
5.22 - WATER PURIFICATION WORKS (92)	0	-	4 363	-	949	949	232	-	-
5.23 - WATER RETICULATION (93)	2 400	13	-	-	-	-	-	-	-
5.24 - WORKSHOP AND DEPOT (94)	14	-	-	-	-	-	-	-	-
Vote 6 - (50: IE)	-	-	-	-	-	-	-	-	-
6.1 - COUNCIL GENERAL EXPENSES (31)	-	-	-	-	-	-	-	-	-

Vote 7 - 1. Executive AND Council (110: IE)	5 132	5 738	4 835	6 031	6 031	6 031	17 757	8 388	10 556
7.1 - COUNCIL GENERAL EXPENSES (310)	5 132	5 738	4 835	6 031	6 031	6 031	17 757	8 388	10 556
7.2 - MUNICIPAL MANAGER (320)	–	–	–	–	–	–	–	–	–
7.3 - COMMUNICATION (450)	–	–	–	–	–	–	–	–	–
7.4 - IDP (540)	–	–	–	–	–	–	–	–	–
7.5 - ORGANISATIONAL PERFORMANCE (980)	–	–	–	–	–	–	–	–	–
Vote 8 - 2. Corporate (120: IE)	6 579	6 297	7 415	9 421	8 787	8 787	7 440	8 017	8 389
8.1 - DIRECTOR: CORPORATE (330)	–	–	–	–	–	–	–	–	–
8.2 - PROPERTY AND RECORDS MANAGEMENT (340)	–	–	–	–	–	–	–	–	–
8.3 - HUMAN RESOURCES (350)	406	–	1 072	2 289	2 916	2 916	1 433	1 486	1 541
8.4 - LEGAL SERVICES (360)	11	4	4	642	0	0	1	200	300
8.5 - COMMITTEE SERVICES (370)	–	–	–	–	–	–	–	–	–
8.6 - PUBLIC PARTICIPATION (420)	1 722	1 234	1 306	1 360	1 360	1 360	1 419	1 481	1 518
8.7 - INFORMATION TECHNOLOGY (660)	11	–	–	–	–	–	–	–	–
8.8 - ESTATES (740)	4 429	5 059	5 033	5 130	4 511	4 511	4 588	4 851	5 030
8.9 - ADMIN (950)	–	–	–	–	–	–	–	–	–

8.10 - -990	-	-	-	-	-	-	-	-	-
Vote 9 - 3. Finance (130: IE)	278 773	329 454	369 638	381 741	386 975	386 975	412 853	427 462	443 227
9.1 - DIRECTOR: FINANCE (620)	363	32	317	-	903	903	-	-	-
9.2 - ASSESSMENT RATES (630)	268 684	322 573	359 398	373 860	374 065	374 065	397 918	412 641	427 909
9.3 - EXPENDITURE: PAYROLL (640)	-	-	-	-	-	-	-	-	-
9.4 - METER READING (650)	-	-	-	-	-	-	-	-	-
9.5 - INCOME (670)	4 059	4 063	6 621	5 981	9 666	9 666	12 935	12 720	13 118
9.6 - EXPENDITURE: STORES (680)	3 920	-	1 501	-	441	441	-	-	-
9.7 - EXPENDITURE (690)	-	-	-	-	-	-	-	-	-
9.8 - BUDGET OFFICE (700)	1 721	1 771	1 800	1 900	1 900	1 900	2 000	2 100	2 200
9.9 - EXPENDITURE: PROCUREMENT (970)	26	1 015	-	-	-	-	-	-	-
Vote 10 - (140: IE)	-	-	-	-	-	-	-	-	-
10.1 - DIRECTOR: PLANNING AND DEVELOPMENT (780)	-	-	-	-	-	-	-	-	-
10.2 - PLAN AND DEV BUILDING CONTROL (820)	-	-	-	-	-	-	-	-	-
10.3 - ENVIRONMENTAL MANAGEMENT (830)	-	-	-	-	-	-	-	-	-
10.4 - LED (840)	-	-	-	-	-	-	-	-	-
10.5 - TOWN PLANNING AND BUILDING CONTROL (850)	-	-	-	-	-	-	-	-	-
Vote 11 - 5. Planning (150: IE)	7 031	7 006	7 957	8 810	8 503	8 503	8 354	6 853	7 106
11.1 - PMU (380)	-	-	-	-	-	-	-	-	-
11.2 - CIVIC BUILDINGS (400)	-	-	-	-	-	-	-	-	-
11.3 - STREET LIGHTING (750)	-	-	-	-	-	-	-	-	-

11.4 - ELECTRICITY DISTRIBUTION (760)	–	–	–	–	–	–	–	–	–	–
11.5 - ELECTRICITY ADMINISTRATION (770)	–	–	–	–	–	–	–	–	–	–
11.6 - DIRECTOR: PLANNING AND DEVELOPMENT (780)	–	–	–	–	–	–	–	–	–	–
11.7 - TOWN ENGINEER (800)	–	–	–	–	–	–	–	–	–	–
11.8 - PLAN AND DEV BUILDING CONTROL (820)	45	52	81	105	132	132	96	142	147	
11.9 - ENVIRONMENTAL MANAGEMENT (830)	893	–	–	1 072	289	289	–	–	–	–
11.10 - LED (840)	1 207	1 264	1 279	1 461	461	461	350	–	–	–
11.11 - TOWN PLANNING AND BUILDING CONTROL (850)	4 885	5 690	6 597	6 173	560	560	845	646	891	
11.12 - RDS,SWTR,DRAINAGE:STORMWATER (870)	–	–	–	–	–	–	–	–	–	–
11.13 - RDS,SWTR,DRAINAGE:STREETS (880)	–	–	–	–	61	61	63	65	67	
11.14 - SEWERAGE PURIFICATION SERVICES (890)	–	–	–	–	–	–	–	–	–	–
11.15 - SEWERAGE RETICULATION SERVICES (900)	–	–	–	–	–	–	–	–	–	–
11.16 - SEWERAGE SANITATION SERVICES (910)	–	–	–	–	–	–	–	–	–	–
11.17 - WATER PURIFICATION WORKS (920)	–	–	–	–	–	–	–	–	–	–
11.18 - WATER RETICULATION (930)	–	–	–	–	–	–	–	–	–	–
11.19 - WORKSHOP AND DEPOT (940)	–	–	–	–	–	–	–	–	–	–
Vote 12 - 6. Community (160: IE)	166 346	176 866	194 140	214 068	223 035	223 035	231 831	236 993	245 009	
12.1 - CEMETERY (390)	499	426	558	599	713	713	462	766	795	
12.2 - HALLS / FACILITIES (410)	757	1 017	1 303	1 999	479	479	548	590	649	
12.3 - HEALTH:PUBLIC TOILETS (470)	–	–	–	–	–	–	–	–	–	–
12.4 - LIBRARY (510)	10 746	9 646	9 791	11 451	491	491	543	947	072	
12.5 - DIRECTOR: COMMUNITY (520)	15 324	14 119	15 792	16 688	688	688	439	221	696	
12.6 - PARKS AND RECREATION (530)	1 317	1 438	1 564	1 658	526	526	588	618	678	
12.7 - DISASTER MANAGEMENT (550)	–	–	–	–	–	–	–	–	–	–
12.8 - SAFETY FIRE BRIGADE SERVICES (560)	70	116	217	219	87	87	114	94	97	

12.9 - SAFETY LAW ENFORCEMENT (570)	–	–	–	–	–	–	–	–	–
12.10 - SAFETY VEHICLE LIC. AND TESTING (580)	5 463	5 388	5 141	5 494	5	5	5	5	6
12.11 - SAFETY TRAFFIC DEPARTMENT (590)	80 841	90 182	97 107	103 314	394	394	594	801	016
12.12 - SPORT FIELDS (600)	43	42	124	168	103	103	97	101	105
12.13 - SWIMMING POOL (610)	–	–	–	–	388	388	514	296	043
12.14 - CLEANSING REFUSE REMOVAL SERV. (720)	51 281	53 732	61 878	72 141	210	210	221	226	234
12.15 - TRANSFER STATION (730)	–	–	–	–	–	–	–	–	–
12.16 - HEALTH:STREET CLEANING (790)	–	–	–	–	81	81	94	94	97
12.17 - MUSEUM AND HERITAGE BUILDINGS (810)	5	3	3	1	376	376	860	640	905
12.18 - SEWERAGE SANITATION SERVICES (910)	–	756	663	335	–	–	–	–	–
Vote 13 - 7. Electricity (170: IE)	343 742	432 806	442 755	518 744	519	519	550	613	678
13.1 - HOUSING ADMINISTRATION (480)	–	–	–	–	510	510	602	613	507
13.2 - HOUSING LETTING SCHEMES (490)	–	–	–	–	–	–	–	–	–
13.3 - STREET LIGHTING (750)	–	–	–	–	–	–	–	–	–
13.4 - ELECTRICITY DISTRIBUTION (760)	343 742	432 806	442 755	518 744	519	519	550	613	678
13.5 - ELECTRICITY ADMIN (770)	–	–	–	–	510	510	602	613	507
13.6 - WORKSHOP AND DEPOT (940)	–	–	–	–	–	–	–	–	–
Vote 14 - 6. Community (180: IE)	204 755	232 325	247 787	325 017	321	321	297	296	303
14.1 - PMU (380)	1 406	4 382	1 995	1 520	076	076	525	612	692
14.2 - CIVIC BUILDINGS (400)	–	–	–	–	1	1	1	1	1
14.3 - TOWN ENGINEER (800)	3 250	–	–	–	488	488	505	654	701
14.4 - RDS,S/WTR,DRAINAGE:MAIN ROADS (860)	80	–	–	416	–	–	–	–	–
14.5 - RDS,S/WTR,DRAINAGE:STORMWATER (870)	–	–	–	–	–	–	–	–	–

14.6 - RDS,S/WTR,DRAINAGE:STREETS (880)	2 904	8 397	16 526	18 684	19 209	19 209	13 730	4 098	4 215
14.7 - SEWERAGE PURIFICATION SERVICES (890)	56 780	57 822	60 580	109 537	98 915	98 915	78 626	83 610	83 475
14.8 - SEWERAGE RETICULATION SERVICES (900)	–	950	1 005	711	1 531	1 531	107	(3)	(3)
14.9 - SEWERAGE SANITATION SERVICES (910)	844	–	–	–	–	–	–	–	–
14.10 - WATER PURIFICATION WORKS (920)	23 140	19 817	15 858	26 735	34 388	34 388	26 407	27 320	28 099
14.11 - WATER RETICULATION (930)	116 350	140 956	151 823	167 413	165 454	165 454	177 041	179 810	186 081
Vote 15 - 8. Technical (180: IE)	–	–	–	–	–	–	–	–	–
15.1 - 0									
Vote 16 - 9. Housing Services (190: IE)	15 088	24 471	26 081	33 260	26 269	26 269	37 672	28 041	35 051
16.1 - HOUSING ADMIN (480)	15 056	24 440	26 049	33 227	26 234	26 234	37 641	28 004	35 012
16.2 - HOUSING LETTING SCHEMES (490)	32	31	31	33	34	34	30	37	38
16.3 - HOUSING SELLING SCHEMES (500)	1	0	0	0	1	1	0	1	1

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Exp Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL (31: IE)		–	–	6 994	–	–	–	–	–	–
1.1 - COUNCIL GENERAL EXPENSES (31)		–	–	6 994	–	–	–	–	–	–

1.2 - MUNICIPAL MANAGER (32)	-	-	-	-	-	-	-	-	-
1.3 - COMMUNICATION (45)	-	-	-	-	-	-	-	-	-
1.4 - ORGANISATIONAL PERFORMANCE (98)	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES (32: IE)	-	-	574	-	10 353	10 353	-	-	-
2.1 - DIRECTOR: CORPORATE (33)	-	-	-	-	-	-	-	-	-
2.2 - PROPERTY AND RECORDS MANAGEMENT (34)	-	-	-	-	-	-	-	-	-
2.3 - HUMAN RESOURCES (35)	-	-	574	-	10 353	10 353	-	-	-
2.4 - LEGAL SERVICES (36)	-	-	-	-	-	-	-	-	-
2.5 - COMMITTEE SERVICES (37)	-	-	-	-	-	-	-	-	-
2.6 - CEMETERY (39)	-	-	-	-	-	-	-	-	-
2.7 - PUBLIC PARTICIPATION (42)	-	-	-	-	-	-	-	-	-
2.8 - ADMIN (95)	-	-	-	-	-	-	-	-	-
2.9 - RISK MANAGEMENT (99)	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES (33: IE)	7 059	5 290	410	-	5	5	-	5	-
3.1 - CEMETERY (39)	-	-	-	-	-	-	-	-	-
3.2 - CIVIC BUILDINGS (40)	-	-	-	-	-	-	-	-	-
3.3 - HALLS / FACILITIES (41)	-	-	-	-	-	-	-	-	-
3.4 - PUBLIC TOILETS (47)	-	-	-	-	-	-	-	-	-
3.5 - HOUSING ADMIN (48)	27	70	10	-	-	-	-	-	-
3.6 - HOUSING SELLING SCHEMES (50)	-	-	-	-	-	-	-	-	-
3.7 - LIBRARY (51)	2	-	186	-	-	-	-	-	-
3.8 - DIRECTOR: COMMUNITY (52)	-	-	87	-	-	-	-	-	-
3.9 - PARKS AND RECREATION (53)	106	-	-	-	-	-	-	-	-
3.10 - DISASTER MANAGMENT AND SOCIAL SERVICES (55)	17	-	-	-	-	-	-	-	-
3.11 - SAFETY FIRE BRIGADE SERVICES (56)	0	-	-	-	-	-	-	-	-
3.12 - SAFETY LAW ENFORCEMENT (57)	120	-	-	-	-	-	-	-	-
3.13 - SAFETY VEHICLE LIC. AND TESTING (58)	-	-	-	-	-	-	-	-	-
3.14 - SAFETY TRAFFIC DEPARTMENT (59)	6 786	5 220	127	-	5	5	-	5	-
3.15 - SPORT FIELDS (60)	1	-	-	-	-	-	-	-	-
3.16 - SWIMMING POOL (61)	-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES (34: IE)	56	-	49	-	-	-	-	-	-
4.1 - DIRECTOR: FINANCE (62)	-	-	-	-	-	-	-	-	-
4.2 - ASSESSMENT RATES (63)	-	-	-	-	-	-	-	-	-

4.3 - EXPENDITURE: PAYROLL (64)	-	-	-	-	-	-	-	-	-
4.4 - METER READING (65)	-	-	-	-	-	-	-	-	-
4.5 - INFORMATION TECHNOLOGY (66)	55	-	49	-	-	-	-	-	-
4.6 - INCOME (67)	-	-	-	-	-	-	-	-	-
4.7 - EXPENDITURE: STORES (68)	-	-	-	-	-	-	-	-	-
4.8 - EXPENDITURE (69)	-	-	-	-	-	-	-	-	-
4.9 - BUDGET OFFICE (70)	1	-	-	-	-	-	-	-	-
4.10 - EXPENDITURE: PROCUREMENT (97)	-	-	-	-	-	-	-	-	-
Vote 5 - OPERATING SERVICES (35: IE)	5 452	989	7 462	-	992	992	740	527	
5.1 - PMU (38)	-	-	-	-	-	-	-	-	-
5.2 - INTEGRATED DEVELOPMENT PLANNING (54)	-	-	-	-	-	-	-	-	-
5.3 - METER READING (65)	-	-	-	-	-	-	-	-	-
5.4 - CLEANSING REFUSE REMOVAL SERV. (72)	313	39	-	-	-	-	-	-	-
5.5 - TRANSFER STATION (73)	-	-	-	-	-	-	-	-	-
5.6 - ESTATES (74)	-	-	-	-	-	-	-	-	-
5.7 - STREET LIGHTING (75)	-	-	-	-	-	-	-	-	-
5.8 - ELECTRICITY DISTRIBUTION (76)	-	-	-	-	-	-	-	-	-
5.9 - ELECTRICITY ADMIN (77)	-	-	-	-	-	-	-	-	-
5.10 - DIRECTOR: PLANNING AND I.H.S (78)	-	-	-	-	-	-	-	-	-
5.11 - DIRECTOR: TECHNICAL SERVICES (80)	-	-	-	-	-	-	-	-	-
5.12 - MUSEUM AND HERITAGE BUILDINGS (81)	-	-	-	-	-	-	-	-	-
5.13 - TOWN PLANNING AND BLDG CONTROL (82)	-	-	57	-	-	-	-	-	-
5.14 - ENVIRONMENTAL MANAGEMENT (83)	-	10	2 382	-	43	43	-	-	-
5.15 - LOCAL ECONOMIC DEVELOPMENT (84)	50	-	-	-	-	-	-	-	-
5.16 - PLANNING AND DEV TOWN PLANNING (85)	-	900	490	-	-	-	508	527	-
5.17 - RDS,S/WTR,DRAINAGE:STORMWATER (87)	-	-	-	-	-	-	-	-	-
5.18 - RDS,S/WTR,DRAINAGE:STREETS (88)	2 644	26	170	-	-	-	-	-	-
5.19 - SEWERAGE PURIFICATION SERVICES (89)	31	-	-	-	-	-	-	-	-
5.2 - SEWERAGE RETICULATION SERVICES (90)	-	-	-	-	-	-	-	-	-
5.21 - SEWERAGE SANITATION SERVICES (91)	-	-	-	-	-	-	-	-	-
5.22 - WATER PURIFICATION WORKS (92)	0	-	4 363	-	949	949	232	-	-
5.23 - WATER RETICULATION (93)	2 400	13	-	-	-	-	-	-	-
5.24 - WORKSHOP AND DEPOT (94)	14	-	-	-	-	-	-	-	-
Vote 6 - (50: IE)	-	-	-	-	-	-	-	-	
6.1 - COUNCIL GENERAL EXPENSES (31)	-	-	-	-	-	-	-	-	-

Vote 7 - 1. Executive AND Council (110: IE)	5 132	5 738	4 835	6 031	6 031	6 031	17 757	8 388	
7.1 - COUNCIL GENERAL EXPENSES (310)	5 132	5 738	4 835	6 031	6 031	6 031	17 757	8 388	
7.2 - MUNICIPAL MANAGER (320)	-	-	-	-	-	-	-	-	
7.3 - COMMUNICATION (450)	-	-	-	-	-	-	-	-	
7.4 - IDP (540)	-	-	-	-	-	-	-	-	
7.5 - ORGANISATIONAL PERFORMANCE (980)	-	-	-	-	-	-	-	-	
Vote 8 - 2. Corporate (120: IE)	6 579	6 297	7 415	9 421	8 787	8 787	7 440	8 017	
8.1 - DIRECTOR: CORPORATE (330)	-	-	-	-	-	-	-	-	
8.2 - PROPERTY AND RECORDS MANAGEMENT (340)	-	-	-	-	-	-	-	-	
8.3 - HUMAN RESOURCES (350)	406	-	1 072	2 289	2 916	2 916	1 433	1 486	
8.4 - LEGAL SERVICES (360)	11	4	4	642	0	0	1	200	
8.5 - COMMITTEE SERVICES (370)	-	-	-	-	-	-	-	-	
8.6 - PUBLIC PARTICIPATION (420)	1 722	1 234	1 306	1 360	1 360	1 360	1 419	1 481	
8.7 - INFORMATION TECHNOLOGY (660)	11	-	-	-	-	-	-	-	
8.8 - ESTATES (740)	4 429	5 059	5 033	5 130	4 511	4 511	4 588	4 851	
8.9 - ADMIN (950)	-	-	-	-	-	-	-	-	
8.10 - -990	-	-	-	-	-	-	-	-	
Vote 9 - 3. Finance (130: IE)	278 773	329 454	369 638	381 741	386 975	386 975	412 853	427 462	
9.1 - DIRECTOR: FINANCE (620)	363	32	317	-	903	903	-	-	
9.2 - ASSESSMENT RATES (630)	268 684	322 573	359 398	373 860	374 065	374 065	397 918	412 641	
9.3 - EXPENDITURE: PAYROLL (640)	-	-	-	-	-	-	-	-	
9.4 - METER READING (650)	-	-	-	-	-	-	-	-	
9.5 - INCOME (670)	4 059	4 063	6 621	5 981	9 666	9 666	12 935	12 720	
9.6 - EXPENDITURE: STORES (680)	3 920	-	1 501	-	441	441	-	-	
9.7 - EXPENDITURE (690)	-	-	-	-	-	-	-	-	
9.8 - BUDGET OFFICE (700)	1 721	1 771	1 800	1 900	1 900	1 900	2 000	2 100	
9.9 - EXPENDITURE: PROCUREMENT (970)	26	1 015	-	-	-	-	-	-	
Vote 10 - (140: IE)	-	-	-	-	-	-	-	-	
10.1 - DIRECTOR: PLANNING AND DEVELOPMENT (780)	-	-	-	-	-	-	-	-	
10.2 - PLAN AND DEV BUILDING CONTROL (820)	-	-	-	-	-	-	-	-	

10.3 - ENVIRONMENTAL MANAGEMENT (830)	-	-	-	-	-	-	-	-	-
10.4 - LED (840)	-	-	-	-	-	-	-	-	-
10.5 - TOWN PLANNING AND BUILDING CONTROL (850)	-	-	-	-	-	-	-	-	-
Vote 11 - 5. Planning (150: IE)	7 031	7 006	7 957	8 810	8 503	8 503	8 354	6 853	
11.1 - PMU (380)	-	-	-	-	-	-	-	-	-
11.2 - CIVIC BUILDINGS (400)	-	-	-	-	-	-	-	-	-
11.3 - STREET LIGHTING (750)	-	-	-	-	-	-	-	-	-
11.4 - ELECTRICITY DISTRIBUTION (760)	-	-	-	-	-	-	-	-	-
11.5 - ELECTRICITY ADMINISTRATION (770)	-	-	-	-	-	-	-	-	-
11.6 - DIRECTOR: PLANNING AND DEVELOPMENT (780)	-	-	-	-	-	-	-	-	-
11.7 - TOWN ENGINEER (800)	-	-	-	-	-	-	-	-	-
11.8 - PLAN AND DEV BUILDING CONTROL (820)	45	52	81	105	132	132	96	142	
11.9 - ENVIRONMENTAL MANAGEMENT (830)	893	-	-	1 072	289	289	-	-	-
11.10 - LED (840)	1 207	1 264	1 279	1 461	1 461	1 461	1 350	-	-
11.11 - TOWN PLANNING AND BUILDING CONTROL (850)	4 885	5 690	6 597	6 173	6 560	6 560	6 845	6 646	
11.12 - RDS,S/WTR,DRAINAGE:STORMWATER (870)	-	-	-	-	-	-	-	-	-
11.13 - RDS,S/WTR,DRAINAGE:STREETS (880)	-	-	-	-	61	61	63	65	
11.14 - SEWERAGE PURIFICATION SERVICES (890)	-	-	-	-	-	-	-	-	-
11.15 - SEWERAGE RETICULATION SERVICES (900)	-	-	-	-	-	-	-	-	-
11.16 - SEWERAGE SANITATION SERVICES (910)	-	-	-	-	-	-	-	-	-
11.17 - WATER PURIFICATION WORKS (920)	-	-	-	-	-	-	-	-	-
11.18 - WATER RETICULATION (930)	-	-	-	-	-	-	-	-	-
11.19 - WORKSHOP AND DEPOT (940)	-	-	-	-	-	-	-	-	-
Vote 12 - 6. Community (160: IE)	166 346	176 866	194 140	214 068	223 035	223 035	231 831	236 993	
12.1 - CEMETERY (390)	499	426	558	599	713	713	462	766	
12.2 - HALLS / FACILITIES (410)	757	1 017	1 303	1 999	1 479	1 479	1 548	1 590	
12.3 - HEALTH:PUBLIC TOILETS (470)	-	-	-	-	-	-	-	-	-
12.4 - LIBRARY (510)	10 746	9 646	9 791	11 451	11 491	11 491	11 543	11 947	
12.5 - DIRECTOR: COMMUNITY (520)	15 324	14 119	15 792	16 688	16 688	16 688	17 439	18 221	
12.6 - PARKS AND RECREATION (530)	1 317	1 438	1 564	1 658	1 526	1 526	1 588	1 618	
12.7 - DISASTER MANAGEMENT (550)	-	-	-	-	-	-	-	-	-
12.8 - SAFETY FIRE BRIGADE SERVICES (560)	70	116	217	219	87	87	114	94	
12.9 - SAFETY LAW ENFORCEMENT (570)	-	-	-	-	-	-	-	-	-
12.10 - SAFETY VEHICLE LIC. AND TESTING (580)	5 463	5 388	5 141	5 494	5 394	5 394	5 594	5 801	
12.11 - SAFETY TRAFFIC DEPARTMENT (590)	80 841	90 182	97 107	103 314	103 388	103 388	97 514	101 296	

12.12 - SPORT FIELDS (600)	43	42	124	168	210	210	221	226	
12.13 - SWIMMING POOL (610)	-	-	-	-	-	-	-	-	
12.14 - CLEANSING REFUSE REMOVAL SERV. (720)	51 281	53 732	61 878	72 141	81 376	81 376	94 860	94 640	
12.15 - TRANSFER STATION (730)	-	-	-	-	-	-	-	-	
12.16 - HEALTH:STREET CLEANING (790)	-	-	-	-	-	-	-	-	
12.17 - MUSEUM AND HERITAGE BUILDINGS (810)	5	3	3	1	3	3	4	4	
12.18 - SEWERAGE SANITATION SERVICES (910)	-	756	663	335	681	681	943	791	
Vote 13 - 7. Electricity (170: IE)	343 742	432 806	442 755	518 744	519 510	519 510	550 602	613 613	
13.1 - HOUSING ADMINISTRATION (480)	-	-	-	-	-	-	-	-	
13.2 - HOUSING LETTING SCHEMES (490)	-	-	-	-	-	-	-	-	
13.3 - STREET LIGHTING (750)	-	-	-	-	-	-	-	-	
13.4 - ELECTRICITY DISTRIBUTION (760)	343 742	432 806	442 755	518 744	519 510	519 510	550 602	613 613	
13.5 - ELECTRICITY ADMIN (770)	-	-	-	-	-	-	-	-	
13.6 - WORKSHOP AND DEPOT (940)	-	-	-	-	-	-	-	-	
Vote 14 - 6. Community (180: IE)	204 755	232 325	247 787	325 017	321 076	321 076	297 525	296 612	
14.1 - PMU (380)	1 406	4 382	1 995	1 520	1 488	1 488	1 505	1 654	
14.2 - CIVIC BUILDINGS (400)	-	-	-	-	-	-	-	-	
14.3 - TOWN ENGINEER (800)	3 250	-	-	-	-	-	-	-	
14.4 - RDS,S/WTR,DRAINAGE:MAIN ROADS (860)	80	-	-	416	90	90	110	124	
14.5 - RDS,S/WTR,DRAINAGE:STORMWATER (870)	-	-	-	-	-	-	-	-	
14.6 - RDS,S/WTR,DRAINAGE:STREETS (880)	2 904	8 397	16 526	18 684	19 209	19 209	13 730	4 098	
14.7 - SEWERAGE PURIFICATION SERVICES (890)	56 780	57 822	60 580	109 537	98 915	98 915	78 626	83 610	
14.8 - SEWERAGE RETICULATION SERVICES (900)	-	950	1 005	711	1 531	1 531	107	(3)	
14.9 - SEWERAGE SANITATION SERVICES (910)	844	-	-	-	-	-	-	-	
14.10 - WATER PURIFICATION WORKS (920)	23 140	19 817	15 858	26 735	34 388	34 388	26 407	27 320	
14.11 - WATER RETICULATION (930)	116 350	140 956	151 823	167 413	165 454	165 454	177 041	179 810	
Vote 15 - 8. Technical (180: IE)	-	-	-	-	-	-	-	-	
15.1 - 0									

Vote 16 - 9. Housing Services (190: IE)	15 088	24 471	26 081	33 260	26 269	26 269	37 672	28 041
16.1 - HOUSING ADMIN (480)	15 056	24 440	26 049	33 227	26 234	26 234	37 641	28 004
16.2 - HOUSING LETTING SCHEMES (490)	32	31	31	33	34	34	30	37
16.3 - HOUSING SELLING SCHEMES (500)	1	0	0	0	1	1	0	1

Annexure D - Capital Expenditure by Vote (Multi-year and Single Year

(NOT AVAILABLE FROM THE FINA

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	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)		-	-	-	-	-	-	-	-	-	-
Vote 10 - (140: IE)		-	-	-	-	-	-	-	-	-	-
Vote 11 - 5. Planning (150: IE)		-	-	-	-	-	-	-	-	-	-
Vote 12 - 6. Community (160: IE)		-	-	-	-	-	-	-	-	-	-
Vote 13 - 7. Electricity (170: IE)		-	-	-	-	-	-	-	-	-	-
Vote 14 - 6. Community (180: IE)		-	-	-	-	-	-	-	-	-	-
Vote 15 - 8. Technical (180: IE)		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 17 - CAPITAL SUSPENSE (28: CAPEX)		-	-	-	-	16 159	22 217	2 601	113 328	131 256	119 646
Vote 18 - 1. Executive AND Council (110: CAPEX)		-	-	-	85	85	66	53	-	-	-
Vote 19 - 2. Corporate (120: CAPEX)		-	-	-	1 050	1 944	1 999	685	1 697	280	280
Vote 20 - 3. Finance (130: CAPEX)		-	-	-	45	45	28	-	-	-	-
Vote 21 - 5. Planning (150: CAPEX)		-	-	-	1 050	5 307	5 307	2 648	1 535	240	400
Vote 22 - 6. Community (160: CAPEX)		-	-	-	20 618	17 371	18 679	12 303	8 165	4 600	4 320
Vote 23 - 7. Electricity (170: CAPEX)		-	-	-	16 496	16 790	17 481	6 447	5 797	3 600	2 800
Vote 24 - 8. Technical (180: CAPEX)		-	-	-	124 041	78 850	70 773	29 341	108 043	24 654	26 307
Vote 25 - 9. Housing Services (190: CAPEX)		-	-	-	9 200	500	500	1 525	10 745	10 000	10 000
Vote 10 - (140: IE)		-	-	-	-	-	-	-	-	-	-
Vote 11 - 5. Planning (150: IE)		-	-	-	-	-	-	-	-	-	-
Vote 12 - 6. Community (160: IE)		-	-	-	-	-	-	-	-	-	-
Vote 13 - 7. Electricity (170: IE)		-	-	-	-	-	-	-	-	-	-
Vote 14 - 6. Community (180: IE)		-	-	-	-	-	-	-	-	-	-
Vote 15 - 8. Technical (180: IE)		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	172 585	137 050	137 050	55 603	249 310	174 630	163 753
Total Capital Expenditure - Vote		-	-	-	172 585	137 050	137 050	55 603	249 310	174 630	163 753
Capital Expenditure - Functional											
Governance and administration		-	-	-	2 180	3 090	3 110	1 220	8 204	28 314	29 095
Executive and council		-	-	-	85	85	66	53	-	-	-
Finance and administration		-	-	-	2 095	3 005	3 044	1 167	8 204	28 314	29 095
Community and public safety		-	-	-	19 618	10 150	10 798	9 476	26 109	21 640	15 640
Community and social services		-	-	-	1 213	1 004	612	482	752	4 000	2 400
Sport and recreation		-	-	-	743	3 110	4 278	3 586	5 793	3 580	880
Public safety		-	-	-	8 462	5 536	5 408	3 882	6 819	4 060	2 360
Housing		-	-	-	9 200	500	500	1 525	12 745	10 000	10 000
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	39 156	29 230	30 007	10 952	49 190	19 280	22 687
Planning and development		-	-	-	500	419	413	258	210	280	327
Road transport		-	-	-	38 656	28 437	29 219	10 608	48 981	19 000	22 360
Environmental protection		-	-	-	-	375	375	86	-	-	-
Trading services		-	-	-	111 631	94 580	93 135	33 954	165 806	105 396	96 331
Energy sources		-	-	-	15 496	18 071	18 445	6 581	36 456	25 580	30 250
Water management		-	-	-	64 136	53 066	50 204	21 602	41 788	2 960	8 104
Waste water management		-	-	-	21 800	14 797	14 797	840	71 929	46 800	37 000
Waste management		-	-	-	10 200	8 646	9 688	4 932	15 634	30 056	20 977
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	-	-	172 585	137 050	137 050	55 603	249 310	174 630	163 753
Funded by:											
National Government		-	-	-	52 387	56 178	56 178	27 241	41 859	35 500	36 649
Provincial Government		-	-	-	11 246	7 397	7 397	5 504	12 538	10 000	10 000
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	63 633	63 575	63 575	32 745	54 398	45 500	46 649
Borrowing	6	-	-	-	40 000	-	-	-	99 440	45 820	35 904
Internally generated funds		-	-	-	68 952	73 475	73 475	22 858	95 472	83 310	81 200
Total Capital Funding	7	-	-	-	172 585	137 050	137 050	55 603	249 310	174 630	163 753

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

Annexure E

2026/2027

Service Delivery and Budget Implementation Plan (SDBIP)

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL1	Municipal Manager	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Submit to the Executive Mayor the draft 2027/2028 SDBIP for consideration by no later than 14 days after the approval of the annual budget	Number of Draft Service Delivery and Budget Implementation Plan (SDBIP) submitted to the Executive Mayor	1	Good Governance & Public Participation	-	-	-	1	1
TL2	Municipal Manager	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Develop and submit One Performance Evaluation Outcome Report of Senior Managers to Council for approval by end-June 2027	Number of Performance Evaluation Outcome reports submitted to Council for approval by end-June 2027	0	Good Governance & Public Participation	-	-	-	1	1
TL3	Municipal Manager	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Submit of the IDP /Budget/SDF Process Plan to Council by end August 2026	Number of IDP / Budget / SDF Process Plan submitted to the Council by end August 2026	1	Good Governance & Public Participation	1	-	-	-	1

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL4	Municipal Manager	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Submit Quarterly Audit Committee Reports to Council	Number of Audit Committee Reports submitted to Council at least one month after the end of each quarter	4	Good Governance & Public Participation	1	1	1	1	4
TL5	Municipal Manager	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Submit the Draft Integrated Development Plan (IDP) to Council by end-March 2027	Number of Draft Integrated Development Plan (IDP) submitted to Council by end-March 2027	1	Good Governance & Public Participation	-	-	1	-	1
TL6	Municipal Manager	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Submit the Final Integrated Development Plan (IDP) to Council for approval by end-May 2027	Number of Final Integrated Development Plan submitted to Council by end-May 2027	1	Good Governance & Public Participation	-	-	-	1	1

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL7	Municipal Manager	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Table the Annual Report as required by MFMA (121) to Council by end-January 2027	Number of Annual Report tabled to Council by end-January 2027	1	Good Governance & Public Participation	.	.	1	.	1
TL8	Municipal Manager	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Submit the Final Annual Report and Oversight Reports to Council for approval by end March 2027	Number of Annual Report and Oversight Reports submitted to Council for approval by end March 2027	1	Good Governance & Public Participation	.	.	1	.	1
TL9	Municipal Manager	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Submit the Quarterly Progress Report on Strengthened Section 154 Support Plan, to Council within one month after the end of each Quarter	Number of Strengthened Section 154 Support Plan, Progress Reports submitted to Council within one month after the end of each Quarter	3	Good Governance & Public Participation	1	1	1	1	4

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL10	Municipal Manager	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Submit the revised Strategic Risk Register (SRR) to Council by end-June 2027	Number of revised SRRs submitted to Council-by end-June 2027	1	Good Governance & Public Participation	.	.	.	1	1
TL11	Corporate Services	To stabilise financial viability and improve revenue management for more effective service delivery.	100% of Corporate Services Issues raised by the Auditor General Addressed in an OPCAR by End June 2027	Percentage issues raised by the Auditor General Addressed in OPCAR end June 2027	100 %	Municipal Financial Viability Management	100%	.	.	.	100%
TL12	Corporate Services	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Schedule One Ordinary Council meeting per quarter	Number of Ordinary Council meetings scheduled per quarter	4	Good Governance & Public Participation	1	1	1	1	4

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL13	Corporate Services	To stabilise financial viability and improve revenue management for more effective service delivery.	Update the Council Execution List in Quarterly Council Meeting Agenda	Number of Execution List updated in Quarterly Council Meeting agendas	0	Municipal Financial Viability Management	1	1	1	1	4
TL14	Corporate Services	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Report 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 2027	Percentage (%) of Employment in line with Employment Equity targets in the three highest levels of management reported to Council by end-June 2027	70%	Good Governance & Public Participation	-	-	-	70%	70%
TL15	Corporate Services	To stabilise financial viability and improve revenue management for more effective service delivery.	Spend 0.20% of Personal training budget by end-June 2027 {(Actual total training expenditure divided by total personnel budget) x100}	Percentage (%) of the municipality's training budget spent on training by end-June 2027	100%	Municipal Financial Viability Management	0.20%	-	-	-	0.20%

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL16	Financial Services	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental 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	Number of Section 52(d) Quarterly Reports submitted to Council	4	Good Governance & Public Participation	1	1	1	1	4
TL17	Financial Services	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Submit the Annual Budget to Council for approval by end-May 2027	Number of Annual Budgets submitted to Council by end-May 2027	1	Good Governance & Public Participation	-	-	-	1	1
TL18	Financial Services	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Submit an Adjustment Budget to Council for approval by end-February 2027	Number of Adjustment Budget submitted to Council by end-February 2027	1	Good Governance & Public Participation	-	-	1	-	1

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL19	Financial Services	To exercise good governance and improve public engagement through responsive and accessible systems and operations for a developmental Municipality.	Submit the Annual Financial Statements to the Auditor-General by end-August 2026	Number of Annual Financial Statements submitted to the Auditor-General by end-August 2026	1	Good Governance & Public Participation	1	.	.	.	1

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Planned Targets for 2026/2027 SDBIP Per Quarter				Annual Target
			Key Performance Indictor	Unit of Measurement			Q1	Q2	Q3	Q4	
TL20	Financial Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Provide basic services to registered household account holders (NKPI Proxy - MFMA, Reg. S10(a))	Number of residential households with water meters having access to water and reported to Council quarterly	17806	Basic Service Delivery	17806	17806	17806	17806	17806
TL21	Financial Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services,	Provide basic services to registered household account holders (NKPI Proxy - MFMA, Reg. S10(a))	Number of residential households with electricity meters having access to electricity and reported to Council quarterly	25450	Basic Service Delivery	25450	25450	25450	25450	25450
TL22	Financial Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services,	Provide basic services to registered formal household account holders (NKPI Proxy – MFMA, Reg. S10(a))	Number of residential households with having access to free basic sanitation and reported to Council quarterly	12 767	Basic Service Delivery	13 504	13 504	13 504	13 504	13 504

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Planned Targets for 2026/2027 SDBIP Per Quarter				Annual Target
			Key Performance Indictor	Unit of Measurement			Q1	Q2	Q3	Q4	
TL23	Financial Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services,	Provide refuse removal service to municipal residential households as reported quarterly to Council by end-June 2027 MFMA, Reg 10 (a)	Number of residential households having access with refuse removal and reported to Council quarterly	16586	Basic Service Delivery	16 643	16 643	16 643	16 643	16 643
TL24	Financial Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Registered formal indigent households with access to free basic services (NKPI Proxy - MSA, Reg. S10(a), (b))	Number of registered indigent households having access to free basic water as reported to Council quarterly	2440	Basic Service Delivery	2749	2749	2749	3170	3170
TL25	Financial Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Registered formal indigent households with access to free basic services provided by the municipality (NKPI Proxy – MSA, Reg. S10(a), (b))	Number of registered indigent households having access to free basic electricity as reported to Council quarterly	2461	Basic Service Delivery	2511	2511	2511	3168	3168

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Planned Targets for 2026/2027 SDBIP Per Quarter				Annual Target
			Key Performance Indictor	Unit of Measurement			Q1	Q2	Q3	Q4	
TL26	Financial Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Registered Formal indigent households In Knysna with access to free basic services (NKPI Proxy – MSA, Reg. S10(a), (b	Number of registered indigent households having access to free basic refuse removal as reported to Council quarterly	2445	Basic Service Delivery	2762	2762	2762	3165	3165
TL27	Financial Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Registered Formal Indigent households in Knysna with access to free basic services (NKPI Proxy - MSA, Reg. S10(a), (b)	Number of registered indigent households having access to free basic sanitation as reported to Council quarterly	2445	Basic Service Delivery	3150	3150	3150	3150	3150

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027 Targets				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL28	Financial Services	To stabilise financial viability and improve revenue management for more effective service delivery.	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	14.01%	Municipal Financial Viability & Management	15%	15%	15%	15%	15%
TL29	Financial Services	To stabilise financial viability and improve revenue management for more effective service delivery.	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	71.94	Municipal Financial Viability & Management	30	30	30	30	30
TL30	Financial Services	To stabilise financial viability and improve revenue management for more effective service delivery.	Sound financial management by maintaining an acceptable Liquidity Ratio	Liquidity: Current Ratio, Calculated as (Current Assets / Current Liabilities	0.98	Municipal Financial Viability & Management	1.20	1.20	1.20	1.20	1.20

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027 Targets				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL31	Financial Services	To stabilise financial viability and improve revenue management for more effective service delivery.	Financial viability measured in terms of the collection period (average number of days) as at end June 2027 ((Gross Debtors - Bad Debt Provision) / Billed Revenue)) × 365	Debtors’ ratio in number of days	185.91	Municipal Financial Viability & Management	80	80	80	80	80
TL32	Financial Services	To stabilise financial viability and improve revenue management for more effective service delivery.	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 end-June 2027	91.60%	Municipal Financial Viability & Management	91%	91%	91%	91%	91%
TL33	Financial Services	To stabilise financial viability and improve revenue management for more effective service delivery.	Raise / collect Operating Budget Revenue as per approved budget by end-June 2027	Percentage of Total Annual Operating Budget Revenue raised / collected by end-June 2027	98.6%	Municipal Financial Viability & Management	100%	100%	100%	100%	100%

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027 Targets				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL34	Financial Services	To stabilise financial viability and improve revenue management for more effective service delivery.	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) by end-June 2027	38%	Municipal Financial Viability & Management	50%	50%	50%	50%	50%
TL35	Financial Services	To stabilise financial viability and improve revenue management for more effective service delivery.	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 end-June 2027 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)	0.08	Municipal Financial Viability & Management	1.30	1.30	1.30	1.30	1.30

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027 Targets				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL36	Financial Services	To stabilise financial viability and improve revenue management for more effective service delivery.	Operational conditional grant spending measured by the percentage (%) spent by end June 2027	Percentage (%) of the operational conditional grant spent by end June 2027	68%	Municipal Financial Viability & Management	20%	20%	25%	30%	95%
TL37	Financial Services	To stabilise financial viability and improve revenue management for more effective service delivery.	Capital conditional grant spending measured by the percentage (%) spent by end June 2027	Percentage (%) of the capital conditional grant spent by end-June 2027	66%	Municipal Financial Viability & Management	20%	20%	25%	30%	95%

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027 Targets				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL38	Financial Services	To stabilise financial viability and improve revenue management for more effective service delivery.	Capital expenditure measurement, as 95% percent of municipality's original capital budget spent on capital projects by end June 2027 {(Actual amount spent on projects/Total amount budgeted for capital projects less savings) X100}	Percentage of the municipality's capital budget spent by end June 2027	61%	Municipal Financial Viability & Management	20%	20%	25%	30%	95%
TL39	Financial Services	To stabilise financial viability and improve revenue management for more effective service delivery.	Operating expenditure measurement, as 90% percent of municipality's operating budget spent by end-June 2027	Percentage of the municipality's operating budget spent by end-June 2027	86%	Municipal Financial Viability & Management	20%	20%	20%	30%	90%
TL40	Community Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Submit the 2027/2028 Disaster Management Plan to Council for approval by end-May 2027.	Number of 2027/2028 Disaster Management Plan reviewed and submitted to Council for approval by end-May 2027	1	Basic Service Delivery	-	-	-	1	1

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027 Targets				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL41	Integrated Human Settlements	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Construct subsidized housing to Knysna residents by end-June 2027	Number of Subsidized houses provided by end-June 2027	42	Basic Service Delivery	.	.	.	60	60
TL42	Integrated Human Settlements	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Registration of Title Deeds	Number of Title deeds registered for the end June 2027	New KPI	Basic Service Delivery	.	.	.	200	200

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027 Targets				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL43	Integrated Human Settlements	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Development of lower-middle income residential units	Submit project plan to Council by end June 2027	New KPI	Basic Service Delivery	.	1	.	1	2
TL44	Integrated Human Settlements	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Develop and Submit business plans for solar power geysers	Sumit application for grant funding	New KPI	Basic Service Delivery	.	.	1	.	1

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027 Targets				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL45	Integrated Human Settlements	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Delivery of Water efficient sanitation system	Number of toilets provided	New KPI	Basic Service Delivery	.	.	20	10	30
TL46	Infrastructure Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Quarterly reporting of the percentage (%) compliance to quality of Wastewater to DWS i.e. set License conditions of physical and micro parameters	Percentage (%) compliance with wastewater quality conditions license of DWS achieved, reported quarterly to Council	67.12%	Basic Service Delivery	90%	90%	90%	90%	90%

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027 Targets				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL47	Infrastructure Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Achieve 95% water quality compliance with SANS 241:2015 requirements reported to Council	Percentage (%) water quality compliance with SANS requirements achieved, reported quarterly to Council	96.59%	Basic Service Delivery	95%	95%	95%	95%	95%
TL48	Infrastructure Services	To provide enabling opportunities for social development and inclusive economic growth for communities.	Create employment opportunities through the Municipality's capital projects implementation plan (contracts bigger than R200 000)	Number of employment opportunities created through the municipality's capital projects by end-June 2027	New KPI	Local Economic Development	5	10	10	15	40
TL49	Infrastructure Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services,	Limit water losses to less than 30%, measured and reported to Council quarterly	Percentage (%) of water losses measured and reported to Council quarterly	47.98%	Basic Service Delivery	< 30%	< 30%	< 30%	<30%	<30%

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027 Targets				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL50	Infrastructure Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	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 electricity losses reported to Council quarterly	10.46%	Basic Service Delivery	<11.50%	<11.50%	<11.50%	<11.50%	<11.50%
TL51	Infrastructure Services	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Percentage (%) achievement of capital project implementation as reported quarterly to Council	Percentage (%) of Capital implementation achieved as reported quarterly to Council	New KPI	Basic Service Delivery	20%	20%	25%	30%	95%
TL52	Planning & Economic Development	To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services	Develop an invasive plant management clearing plan to ensure compliance with NEMBA (National Environmental Management Biodiversity Act	Number of Invasive Plant Management Clearing Plan tabled to council by end June 2027	New KPI	Basic Service Delivery	-	-	-	1	1

Reference	Directorate	Strategic Objective	Municipal Planned Delivery		Baseline 2024/2025	National KPA	Top Layer Service Delivery Budget Implementation Plan (SDBIP) 2026/2027 Targets				Annual Target
			Key Performance Indicator	Unit of Measurement			Q1	Q2	Q3	Q4	
TL53	Planning & Economic Development	To provide enabling opportunities for social development and inclusive economic growth for communities	Create employment opportunities through the Municipality's EPWP incentive Grant	Number of employment opportunities created through the municipality's EPWP Incentive Grant by end June 2027	New KPI	Local Economic Development	-	-	-	90	90

Annexure F

Generic KPIs and targets for Municipal Manager and Directors

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

Municipal Manager**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 year in terms of the municipality's integrated development plan	% of capital budget spent	Between 90% and 105%

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 <i>Indigent households = qualifying households earning equal or less than R4 515 pm or as per the CFO's discretionary powers)</i>	9.15%
Reg 10(g): Financial viability as expressed by the following ratios:		
i) Debt coverage (<i>Total operating revenue received - operating grants</i>) ÷ <i>debt service payments (i.e. interest + redemption) due within fin year</i>	% debt coverage	Norm = 45%
ii) Outstanding service debtors to revenue <i>Total outstanding service debtors ÷ annual revenue actually received for services</i>	% outstanding service debtors to revenue	Norm = 20%
(iii) Cost coverage (<i>All available cash at a particular time + investments</i>) ÷ <i>monthly fixed operating expenditure</i>	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 30%

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

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 with piped water connections	90% - 100%
	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

ANNEXURE G

DCoG MFMA Circular No 88 indicators applicable to local municipalities for 2026/27 (pilot)

OUTPUT INDICATORS FOR QUARTERLY REPORTING

1. Number of dwellings provided with connections to mains electricity supply by the municipality
2. Percentage of unplanned outages that are restored to supply within industry standard timeframes
3. Percentage of planned maintenance performed
4. TR6.12 Percentage of surfaced municipal road lanes which has been resurfaced and resealed
5. KMs of new municipal road network
6. Percentage of reported pothole complaints resolved within standard municipal response time
7. Number of new sewer connections meeting minimum standards
8. Number of new water connections meeting minimum standards
9. Percentage of callouts responded to within 24 hours (sanitation/wastewater)
10. Percentage of callouts responded to within 24 hours (water)
11. Staff vacancy rate
12. Percentage of vacant posts filled within 3 months
13. Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)
14. Percentage of wards that have held at least one councillor-convened community meeting
15. Percentage of official complaints responded to through the municipal complaint management system
16. Number of active suspensions longer than three months
17. Quarterly salary bill of suspended officials
18. Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes)
19. Percentage of the municipality's operating budget spent on indigent relief for free basic services
20. Percentage compliance with the required attendance time for structural firefighting incidents
21. Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area
22. Average time taken to finalise business license applications
23. Average number of days from the point of advertising to the letter of award per 80/20 procurement process
24. Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission
25. Total Capital Expenditure as a percentage of Total Capital Budget
26. Total Operating Expenditure as a percentage of Total Operating Expenditure Budget
27. Total Operating Revenue as a percentage of Total Operating Revenue Budget

Of these KPIs directors must report on to the new regulations

QUARTERLY COMPLIANCE INDICATORS

1. Number of signed performance agreements by the MM and section 56 managers
2. Number of Mayoral Executive Committee meetings held
3. Number of Council portfolio committee meetings held
4. Number of MPAC meetings held
5. Number of formal (minuted) meetings between the Mayor, Speaker and MM were held to deal with municipal matters
6. Number of formal (minuted) meetings - to which all senior managers were invited- held
7. Number of councillors completed training
8. Number of municipal officials completed training
9. Number of work stoppages occurring
10. Number of litigation cases instituted by the municipality
11. Number of litigation cases instituted against the municipality
12. Number of forensic investigations instituted
13. Number of forensic investigations conducted
14. Number of days of sick leave taken by employees
15. Number of permanent employees employed
16. Number of temporary employees employed
17. Number of approved demonstrations in the municipal area
18. Number of recognised traditional and Khoi-San leaders in attendance (sum of) at all council meetings
19. Number of permanent environmental health practitioners employed by the municipality
20. Number of Council meetings held
21. Number of disciplinary cases for misconduct relating to fraud and corruption
22. Number of council meetings disrupted
23. Number of protests reported
24. R-value of all tenders awarded
25. Number of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations
26. R-value of all awards made in terms of Section 36 of the MFMA Municipal Supply Chain Management Regulations
27. Number of approved applications for rezoning a property for commercial purposes
28. Number of business licenses approved
29. Number of positions filled with regard to municipal infrastructure
30. Number of tenders over R200 000 awarded
31. Number of months the Municipal Managers' position has been filled (not Acting)
32. Number of months the Chief Financial Officers' position has been filled (not Acting)
33. Number of vacant posts of senior managers

34. Number of filled posts in the treasury and budget office
35. Number of filled posts in the development and planning department
36. Number of registered engineers employed in approved posts
37. Number of engineers employed in approved posts
38. Number of disciplinary cases in the municipality
39. Number of finalised disciplinary cases
40. Number of waste management posts filled
41. Number of electricians employed in approved posts
42. Number of filled water and wastewater management posts
43. Number of customers provided with an alternative energy supply (e.g. LPG or paraffin or biogel according to supply level standards)
44. Number of registered electricity consumers with a mini grid-based system in the municipal service area
45. Total non-technical electricity losses in MWh (estimate)
46. Number of municipal buildings that consume renewable energy
47. Total number of chemical toilets in operation
48. Total volume of water delivered by water trucks
49. Number of paid full-time firefighters employed by the municipality
50. Number of part-time and firefighter reservists in the service of the municipality
51. Number of 'displaced persons' to whom the municipality delivered assistance
52. Number of procurement processes where disputes were raised
53. Number of structural fires occurring in informal settlements
54. Number of dwellings in informal settlements affected by structural fires (estimate)
55. Number of SMMEs and informal businesses benefitting from municipal digitisation support programmes rolled out directly or in partnership with
56. other stakeholders
57. BBEE Procurement Spend on Empowering Suppliers that are at least 51% black owned based
58. B-BBEE Procurement Spend on Empowering Suppliers that are at least 30% black women owned
59. B-BBEE Procurement Spend from all Empowering Suppliers based on the B-BBEE Procurement
60. Number of households in the municipal area registered as indigent
61. Number of meetings of the Mayoral Committee postponed due to lack of quorum
62. Number of agenda items deferred to the next council meeting
63. Number of awards made in terms of SCM Reg 32
64. Number of requests approved for deviation from approved procurement plan

Of these KPIs directors must report on ito the new regulations

COMPLIANCE QUESTIONS

1. Does the municipality have an approved Performance Management Framework?
2. Has the IDP been adopted by Council by the target date?
3. Does the municipality have an approved LED Strategy?
4. What are the main causes of work stoppage in the past quarter by type of stoppage?
5. How many public meetings were held in the last quarter at which the Mayor or members of the Mayoral/Executive committee provided a report back to the public?
6. When was the last scientifically representative community feedback survey undertaken in the municipality?
7. What are the biggest causes of complaints or dissatisfaction from the community feedback survey? Indicate the top four issues in order of priority.
8. Please list the locality, date and cause of each incident of protest within the municipal area during the reporting period
9. Does the municipality have an Internal Audit Unit?
10. Is there a dedicated position responsible for internal audits?
11. Is the internal audit position filled or vacant?
12. Has an Audit Committee been established? If so, is it functional?
13. Has the internal audit plan been approved by the Audit Committee?
14. Has an Internal Audit Charter and Audit Committee charter been approved and adopted?
15. Does the internal audit plan set monthly targets?
16. How many monthly targets in the internal audit plan were not achieved?
17. Does the Municipality have a dedicated SMME support unit or facility in place either directly or in partnership with a relevant role-player?
18. What economic incentive policies adopted by Council does the municipality have by date of adoption?
19. Is the municipal supplier database aligned with the Central Supplier Database?
20. What is the number of steps a business must comply with when applying for a construction permit before final document is received?
21. Please list the name of the structure and date of every meeting of an official IGR structure that the municipality participated in this quarter.
22. Where is the organisational responsibility for the IGR support function located within the municipality (inclusive of the reporting line)?
23. Is the MPAC functional? List the reasons why if the answer is not 'Yes'.
24. Has a report by the Executive Committee on all decisions it has taken been submitted to Council this financial year?

Of these KPIs directors must report on to the new regulations

OUTPUT INDICATORS FOR ANNUAL REPORTING

1. Percentage of known informal settlements receiving basic refuse removal services
2. Percentage of biodiversity priority area within the municipality
3. Percentage of unsurfaced road graded
4. Percentage of total water connections metered
5. Percentage of councillors who have declared their financial interests
6. Cash backed reserves reconciliation at year end
7. Current ratio (current assets/current liabilities)
8. Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure
9. Percentage of total capital expenditure funded from capital conditional grants
10. Percentage of total capital expenditure on renewal/upgrading of existing assets
11. Renewal/Upgrading of Existing Assets as a percentage of Depreciation/Asset impairment
12. Repairs and Maintenance as a percentage of property, plant, equipment and investment property
13. Net Surplus /Deficit Margin for Electricity
14. Net Surplus /Deficit Margin for Water
15. Net Surplus /Deficit Margin for Wastewater
16. Net Surplus /Deficit Margin for Refuse

OUTCOME INDICATORS FOR ANNUAL REPORTING

1. Percentage total electricity losses
2. Recreational water quality (coastal)
3. Recreational water quality (inland)
4. Percentage utilisation rate of community halls
5. Average number of library visits per library
6. Percentage of municipal cemetery plots available
7. Number of potholes reported per 10kms of municipal road network
8. Frequency of sewer blockages per 100 KMs of pipeline
9. Frequency of water mains failures per 100 KMs of pipeline
10. Frequency of unplanned water service interruptions
11. Percentage of drinking water samples complying to SANS241
12. Percentage of wastewater samples compliant to water use license conditions
13. Percentage of non-revenue water
14. Total water losses
15. Percentage of water reused
16. Percentage of municipal skills development levy recovered
17. Top management stability
18. Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)

19. Attendance rate of municipal council meetings by participating leaders (recognised traditional and/or Khoi-San leaders)
20. Percentage of councillors attending council meetings
21. Percentage of expenditure against total budget
22. Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)
23. Percentage change in cash backed reserves reconciliation
24. Percentage change in cash and cash equivalent (short term)
25. Percentage change of unauthorised, irregular, fruitless and wasteful expenditure
26. Percentage of total operating expenditure on remuneration
27. Percentage of total operating expenditure on contracted services
28. Percentage change of own funding (Internally generated funds + Borrowings) to fund capital expenditure
29. Percentage change of renewal/upgrading of existing Assets
30. Percentage change of repairs and maintenance of existing infrastructure
31. Percentage change in Gross Consumer Debtors' (Current and Non-current)
32. Percentage of Revenue Growth excluding capital grants
33. Percentage of net operating surplus margin

Of these KPIs directors must report on to the new regulations

ANNUAL COMPLIANCE INDICATORS

1. Number of recognised traditional leaders within your municipal boundary
2. Number of approved environmental health practitioner posts in the municipality
3. Number of approved posts in the municipality with regard to municipal infrastructure
4. Number of approved posts in the treasury and budget office
5. Number of approved posts in the development and planning department
6. Number of approved engineer posts in the municipality
7. Number of approved waste management posts in the municipality
8. Number of approved electrician posts in the municipality
9. Number of approved water and wastewater management posts in the municipality
10. Number of maintained sports fields and facilities
11. Square meters of maintained public outdoor recreation space
12. Number of municipality-owned community halls
13. Total number of sewer connections
14. Total number of Ventilation Improved Pit Toilets (VIPs)
15. Number of residential properties in the billing system
16. Number of non-residential properties in the billing system
17. Number of properties in the valuation roll

Annexure H

CAPITAL PROJECT IMPLEMENTATION PLANS 2026/2027/2028

Sum of BUDGET AMOUNT				Column Labels		
Row Labels	Department	ACCOUNT DESCRIPTION	FUNDING	2 026	2 027	2 028
Vote 1 - Executive and Council	1.2 - Municipal Manager	Program Office Furniture	Internally generated funds	3 496	-	-
	1.4 - Organisational Performance	Audit software installation	Internally generated funds	349 615	-	-
Vote 1 - Executive and Council Total				353 111	-	-
Vote 2 - Corporate Services	2.9 - Information Technology	New Server	Internally generated funds	489 461	-	-
		Program Computer Equipment	Internally generated funds	192 289	220 000	220 000
		Switches/Upgrade Network	Internally generated funds	104 885	60 000	60 000
Vote 2 - Corporate Services Total				786 635	280 000	280 000
Vote 6 - Community Services	6.1 - Cemetery	Fencing: Hunters Home Cemetery	Internally generated funds	174 808	-	-
		Fencing: Rheenendal Cemetery	Internally generated funds	174 808	-	-
		New Ablution Facility at Hunters Home Cemetery	Internally generated funds	139 846	-	-
		New Ablution Facility at Rheenendal Cemetery	Internally generated funds	139 846	-	-
	6.11 - Safety Traffic Department	Relocation of Drivers license testing Centre	Internally generated funds	874 038	600 000	400 000
		Vehicle Replacements (3)	Internally generated funds	419 538	600 000	720 000
	6.12 - Sports Fields	Construct/rehabilitate sports facilities	Internally generated funds	349 615	600 000	600 000
		Dual rugby/ soccer goal posts for Hornlee Sports Field	Internally generated funds	48 946	-	-
		Dual rugby/ soccer goal posts for Loerie Park	Internally generated funds	59 435	-	-
		Installation of burgular bars at Rheenendal	Internally generated funds	97 892	-	-
		Installation of Floodlights at Karatara Netball	Internally generated funds	122 365	-	-
		Installation of Floodlights at Rheenendal Sports	Internally generated funds	559 384	-	-
		New LDV for Sedgfield Supervisor	Internally generated funds	157 327	-	-
		New sport and recreation hub? - Brenton	Internally generated funds	-	600 000	-
		New water pump for Swimming pool	Internally generated funds	895 015	-	-
		Upgrading of Hornlee Sports field Flood light	Internally generated funds	699 230	-	-
		Upgrading of Sedgfield Sportgrounds Netball	Internally generated funds	139 846	-	-
	6.13 - Cleansing Refuse Removal	Bell logger	Internally generated funds	-	200 000	200 000
		Chipper	Internally generated funds	-	160 000	168 000
		Class 1 Noise Level Meter (2)	Internally generated funds	139 846	-	-
		Compactor Trucks (3)	Internally generated funds	-	2 600 000	2 600 000
		Decomission/close Old Place Garden Refu	Internally generated funds	-	6 000 000	6 000 000
		establishment of 2 new green landfill facilit	Internally generated funds	-	4 000 000	4 000 000
		LDV Vehicles replacements	Internally generated funds	349 615	640 000	720 000

Row Labels	Department	ACCOUNT DESCRIPTION	FUNDING	2 026	2 027	2 028
Vote 6 - Community Services	6.14 - Transfer Station	3 x Tipper Trucks	Internally generated funds	-	1 000 000	-
		Compaction Containers	Internally generated funds	524 423	1 200 000	600 000
		Fencing at Transfer station	Internally generated funds	174 808	100 000	-
		New Transfer Stations	Internally generated funds	-	4 000 000	4 000 000
		Odour Control System	Internally generated funds	174 808	200 000	200 000
		Open Top Containers	Internally generated funds	223 754	-	256 000
		Reconfigure Compactor machine	Internally generated funds	-	2 000 000	-
		Transfer Extention (enclosed area for storage)	Internally generated funds	209 769	-	-
		Waste Skips/Bins	Internally generated funds	-	2 000 000	2 000 000
	6.2 - Halls / Facilities	Community Hall- Rheenendal	Internally generated funds	-	1 600 000	-
		Furniture Equipment	Internally generated funds	122 365	-	-
		Multipurpose centre in Karatara	Internally generated funds	-	1 200 000	1 200 000
		Multipurpose centre in Rheenendal?	Internally generated funds	-	1 200 000	1 200 000
	6.6 - Parks Recreation	Installation of New Playpark equipment	Internally generated funds	244 731	200 000	200 000
		New Generator	Internally generated funds	20 977	-	-
		Public parks in underserved neighbourhood	Internally generated funds	524 423	600 000	-
		Small Plant Equipment	Internally generated funds	279 692	80 000	80 000
		Upgrading of Buffelskop Caravan Park (Stal)	Internally generated funds	104 885	-	-
		Upgrading to Coney Glen Board Walk	Internally generated funds	157 327	-	-
	6.8 - Safety Fire Brigade Services	Construction/Establishment of new control room	Internally generated funds	-	1 200 000	800 000
		Establishment of fire stations - Khayaletshu	Internally generated funds	1 048 846	1 200 000	800 000
		Fire Hoses and Nozzles	Internally generated funds	69 923	80 000	80 000
		Municipal Fire Service Capacity Support Grant	Provincial Government	250 000	-	-
		Procurement of ladders	Internally generated funds	104 885	100 000	80 000
		Procurement of new major pumper	Internally generated funds	-	1 600 000	1 600 000
		Procurement of portable handheld radio's	Internally generated funds	69 923	40 000	40 000
		Refurbishment of CX 22174 CX 11012	Internally generated funds	524 423	800 000	-
		Replacement of a vehicle CX50166	Internally generated funds	419 538	-	-
		Replacement of breathing apparatus	Internally generated funds	139 846	120 000	120 000
	6.9 - Safety Law Enforcement	CCTV camera Project	Internally generated funds	262 211	120 000	120 000
		Relocation of Taxi Holding Bay- Prepare Bay	Internally generated funds	349 615	-	-
Vote 6 - Community Services Total				11 542 572	36 640 000	28 784 000
Vote 7 - Electrical Services	7.3 - Electricity Distribution	2x 20MVA 66/22KV Knysna Main Intake Sub	National Government	6 956 522	8 180 000	8 549 565
		8 ton crane Truck 20 m-t (Sedg): Vehicle Re	Internally generated funds	699 230	-	-

Row Labels	Department	ACCOUNT DESCRIPTION	FUNDING	2 026	2 027	2 028
Vote 7 - Electrical Services	7.3 - Electricity Distribution	Electrification of informal areas (Ward 1 to	Internally generated funds	874 038	600 000	600 000
		Hornlee Pre-Eng phase (Bulk Electrical Infra	National Government	191 304	-	-
		Karataru Pre-Eng phase (Bulk Electrical Infra	National Government	69 565	-	-
		Knysna ageing mini-sub replacements	Internally generated funds	1 398 461	1 600 000	1 600 000
		LDV Vehicles	Internally generated funds	1 118 769	-	-
		New MV Transformers	Internally generated funds	1 748 076	1 200 000	800 000
		New Streetlight Installation	Internally generated funds	699 230	600 000	400 000
		Overhead to underground cable	Internally generated funds	1 048 846	800 000	600 000
		Refurbishment and Replacement of HV and	Internally generated funds	524 423	600 000	400 000
		Refurbishment of Ring Main Units	Internally generated funds	1 048 846	1 200 000	800 000
		Refurbishment of Substations	Internally generated funds	1 223 653	1 400 000	1 200 000
		Replacement of 2 RMU s Eastford and Whit	Internally generated funds	524 423	-	-
		Salt River Control Plant Upgrade	Internally generated funds	174 808	200 000	-
		SCADA Telemetry Installation	Internally generated funds	699 230	400 000	-
		Sedgefield Network Upgrade	Internally generated funds	3 496 152	5 000 000	12 500 000
		Simola Substation Upgrade	Internally generated funds	874 038	-	-
		Smart Meters Installation	Internally generated funds	524 423	600 000	400 000
		Upgrade of LV Overhead lines	Internally generated funds	699 230	400 000	-
		Upgrade of MV and LV Cables	Internally generated funds	1 048 846	1 200 000	1 200 000
		Upgrade of MV Overhead lines	Internally generated funds	1 048 846	1 200 000	1 200 000
		Western Feeder 11kV line refurbishments	Internally generated funds	699 230	400 000	-
Vote 7 - Electrical Services Total				28 439 034	26 180 000	30 849 565
Vote 8 - Technical Services	8.10 - Water Reticulation	Bakkie Replacements	Internally generated funds	1 992 807	-	-
		Bulk Water Supply - Karataru	Internally generated funds	3 496 152	-	-
		Bulk Water Supply - Rheenendal	Internally generated funds	338 339	160 000	-
		Containers for tools and equipment	Internally generated funds	34 962	-	-
		Fencing and security measures	Internally generated funds	524 423	600 000	800 000
		Major Plant (combination vacuum)	Internally generated funds	1 398 461	-	-
		Major Plant (TLB)	Internally generated funds	454 500	-	-
		Major Plant (water trucks x 2)	Internally generated funds	1 328 538	-	-
		Old Place Pipe replacement - Melkhoud, Ol	Internally generated funds	1 573 268	-	-
		Re-align Karawater pipeline	Internally generated funds	419 538	-	-
		Sludge pump on Trailer	Internally generated funds	174 808	-	-
		Smart Meters Installation	Internally generated funds	3 496 152	-	-
		Upgrade Buffalo Bay Water Reticulation Sys	Internally generated funds	1 293 576	-	-
		Upgrade of Agter Street Pipeline	Internally generated funds	314 654	-	-

Row Labels	Department	ACCOUNT DESCRIPTION	FUNDING	2 026	2 027	2 028
Vote 8 - Technical Services	8.10 - Water Reticulation	Upgrade of Howard Street Pipeline	Internally generated funds	699 230	-	-
		Upgrade of Reinecke Street pipeline	Internally generated funds	209 769	-	-
		Upgrade of Sandpiper Street Pipeline	Internally generated funds	524 423	-	-
		Upgrade of Westhill Pipeline	Internally generated funds	419 538	-	-
	8.2 - Director: Technical Ser	MIG: Balancing figure to be unbundled	National Government	24 863 565	27 319 522	28 099 348
		Program Office Furniture	Internally generated funds	97 892	114 000	116 000
		Program Tools Equipment	Internally generated funds	209 769	280 000	326 800
	8.4 - Roads, Sewerage/Wate	Brenton on Lake to Storwater Management	Internally generated funds	699 230	2 400 000	2 400 000
		Knysna Heights Retaining Wall	Internally generated funds	34 962	480 000	600 000
		Rehabilitation of Hornlee Internal Streets C	Internally generated funds	104 885	-	-
		Upgrade Stormwater Infrastructure	Internally generated funds	174 808	1 000 000	1 000 000
	8.5 - Roads, Sewerage/Wate	New Vehicle: 1.5 Ton LDV	Internally generated funds	192 288	-	-
		Public Transport Facilities	National Government	8 695 652	-	-
		Replace Vehicle: 3 Ton Trucks (2x per year)	Internally generated funds	839 076	960 000	960 000
		Resealing of streets	Internally generated funds	9 527 014	2 000 000	6 000 000
		Resurface Gravel Roads	Internally generated funds	174 808	2 400 000	7 000 000
		Skid steer with ripper	Internally generated funds	489 461	-	-
		Upgrade Gravel Roads Ward 4	Internally generated funds	166 067	2 400 000	-
		Upgrade Gravel Roads Ward 7	Internally generated funds	4 565 975	1 600 000	-
		Upgrade Howard Street Ward 9	Internally generated funds	34 962	240 000	400 000
		Upgrade of George Rex Drive	Internally generated funds	5 244 228	8 000 000	8 000 000
		Vehicles: Replace 6 x 1 Ton LDV	Internally generated funds	776 146	-	-
	8.6 - Sewerage Purification S	Knysna Windheuwel WWTW	Borrowing	1 032 109	2 134 000	855 000
		Refurbishment of biodisk in Belvedere	Borrowing	229 358	-	-
		Refurbishment of biodisk in Karatara	Borrowing	516 055	-	-
		Refurbishment of knysna Waste Water Trea	Borrowing	3 153 668	-	-
	8.7 - Sewerage Reticulation	AC Pipe replacements	Borrowing	5 733 941	14 550 000	19 000 000
		Brenton on Lake to Belvedere Sewer Link	Borrowing	2 006 879	9 700 000	2 850 000
		Bulk Sewer Services Damsebos next to Uni	Borrowing	860 091	-	-
		Greater Knysna Networks PS Upgrades - R	Borrowing	61 926 564	56 700 000	59 535 000
		Greater Knysna WWTW Refurbishments - R	Borrowing	5 733 941	10 185 000	10 473 750
		MCC Replacement	Borrowing	860 091	1 697 500	1 900 000
		Rehabilitation of the khayaletu sewer proj	Borrowing	2 866 971	-	-
		Replacement of Pump, Valves and rails	Borrowing	2 580 274	4 557 060	4 659 476
		Replacement of Sewerage Line: Gordon Str	Borrowing	5 733 941	9 700 000	4 750 000
		Salt River Sewer Pumpstation Upgrade Ou	Borrowing	2 866 971	1 940 000	-

Row Labels	Department	ACCOUNT DESCRIPTION	FUNDING	2 026	2 027	2 028
Vote 8 - Technical Services	8.7 - Sewerage Reticulation	Sedgefield Bulk Sewer Services Counter-Fu	Borrowing	1 032 109	-	-
		Upgrade main Sewer Pump Station and sev	Borrowing	2 293 576	5 820 000	11 400 000
		Upgrade of Hornlee Agter Street Sewer Pipe	Borrowing	5 160 547	-	-
		WESS Projects for Informal Areas	Borrowing	573 394	970 000	950 000
	8.9 - Water Purification Work	Municipal Water Resilience Grant - W C P A	Provincial Government	1 543 478	-	-
		New Lower River Dam (Kruisvallei) Co-fund	Internally generated funds	349 615	-	-
		WTW Refurbishments	Internally generated funds	1 748 076	2 200 000	2 400 000
Vote 8 - Technical Services Total				184 385 575	170 107 082	174 475 374
Vote 9 - Housing Services	9.1 - Housing Administration	Installation of Septic Tanks in Informal Area	Internally generated funds	1 048 846	-	-
		New LDV's	Internally generated funds	269 204	-	-
		Sedgefield Infill - Informal Settlements Upg	Provincial Government	10 745 000	10 000 000	10 000 000
Vote 9 - Housing Services Total				12 063 050	10 000 000	10 000 000
Grand Total				237 569 977	243 207 082	244 388 939