



Knysna

Municipality Munisipaliteit uMasipala

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Section 52 (d)

Non- Financial Performance

Assessment Report

Quarter 1 of 2026/2027

July - September 2026

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

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QUALITY CERTIFICATE

I Dr Richard Martin, the Acting Municipal Manager of Knysna Local Municipality, hereby certify that the Quarter one performance Assessment Report for the Period July 2026 to September 2026 has been prepared in accordance with Section 52 of the Local Government Municipal Finance Management Act, No. 56 of 2003 (MFMA) and regulations promulgated under the Act and accordingly submit the required progress made with the achievement of expenditure targets, key performance indicators, development priorities and targets as determined in the 2026/2027 Top Layer Services Delivery and Budget implementation plan (SDBIP)

Name: Dr Richard Martin

Acting Municipal Manager, Knysna Local Municipality (WCO48)

Signature:



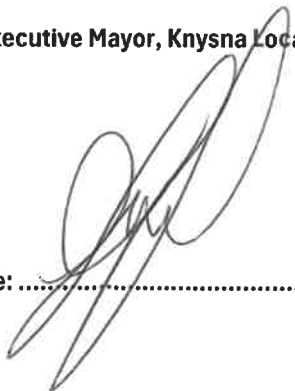
Date:

21/10/2026

Name: Cllr Morton Gericke

Acting Executive Mayor, Knysna Local Municipality (WCO48)

Signature:



Date:

22/10/2026

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INTRODUCTION

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

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

The data herein exemplifies the Municipality's Quarter 1 Performance Assessment for the period 01 July 2026 to 30 September 2026.

FINANCIAL PERFORMANCE

A separate report assessing the Municipality's financial performance for the same period 01 July 2026 to 30 September 2026 is submitted in support of this item.

SERVICE DELIVERY PERFORMANCE ANALYSIS

CREATING A CULTURE OF PERFORMANCE

PERFORMANCE MANAGEMENT CYCLE

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

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



Figure 1 - Performance Management Cycle

PERFORMANCE MANAGEMENT POLICY

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

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

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

The Knysna Local Municipality recently revised its Performance Management Policy, as approved by Council on March 2024.

PERFORMANCE MANAGEMENT IMPLEMENTATION

Performance Management is a process which measures the implementation of the organisation's Integrated Development Plan (IDP). It serves as a management tool to plan, monitor, and measure and review performance indicators to ensure efficiency, effectiveness and the impact of service delivery by the municipality. The 2026- 2027 Draft Amended Integrated Development Plan (IDP) was approved by Council on 29 May 2026, resolution number SC03/05/26.

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

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

The TL SDBIP was approved by the Executive Mayor on 23 June 2026.

PERFORMANCE MONITORING

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

The objective of the performance management system includes:

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

SDBIP BUDGET STATEMENT

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

Finance Department has submitted the following:

1. Table C1- Summary
2. Table C2 – Monthly Budget statement – Financial Performance (Functional classification)
3. Table C3 – Monthly Budget statement – Financial Performance (revenue and expenditure by municipal vote)
4. Table C4 – Monthly Budget statement – Financial Performance (revenue and expenditure)
5. Table C5 – Monthly Budget Statement – Capital Expenditure (municipal vote, functional classification and funding)
6. Table C6 – Monthly Budget Statement – Financial Position
7. Table C7 – Monthly Budget Statement - Cash Flow

WC048 Knysna - Table C1 Monthly Budget Statement Summary - M03 September

Description		2025/26		Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Financial Performance										
Property rates		363 613	389 118	389 118	22 002	149 868	151 484	(1 616)	-1%	389 118
Service charges		641 613	758 586	758 586	53 711	210 792	230 685	(19 893)	-9%	758 586
Investment revenue		12 652	11 241	11 241	1 052	3 010	1 989	1 021	51%	11 241
Transfers and subsidies - Operational		169 913	171 226	171 766	2 368	65 418	65 914	(496)	(0)	171 766
Other own revenue		204 412	185 951	186 951	15 428	42 360	42 817	(457)	-1%	185 951
Total Revenue (excluding capital transfers and contributions)		1 392 204	1 516 122	1 516 662	94 561	471 447	492 888	(21 441)	-4%	1 516 662
Employee costs		358 607	413 591	414 131	21 223	80 124	82 118	(1 994)	-2%	414 131
Remuneration of Councillors		9 918	11 472	11 472	779	2 413	2 547	(134)	-5%	11 472
Depreciation, amortisation and impairment		80 540	152 397	152 397	3 828	11 485	13 183	(1 698)	-13%	152 397
Interest, Dividends and Rent on Land		32 056	34 765	34 765	220	648	967	(319)	-33%	34 765
Inventory consumed and bulk purchases		389 610	452 039	452 039	41 684	91 324	91 840	(616)	-1%	452 039
Transfers and subsidies		7 955	7 423	7 423	791	1 187	1 282	(95)	-7%	7 423
Other expenditure		441 966	455 880	455 880	31 604	73 866	74 945	(1 079)	-1%	455 880
Total Expenditure		1 320 651	1 527 565	1 528 105	100 129	261 047	266 983	(5 935)	-2%	1 528 105
Surplus/(Deficit)		71 552	(11 443)	(11 443)	(5 568)	210 400	225 906	(15 506)	-7%	(11 443)
Transfers and subsidies - capital (monetary)		63 730	53 547	53 547	4 597	4 597	3 560	1 037	25%	53 547
Transfers and subsidies - capital (in-kind)		947	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		136 229	42 103	42 103	(970)	214 997	229 466	(14 469)	-6%	42 103
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		136 229	42 103	42 103	(970)	214 997	229 466	(14 469)	-6%	42 103
Capital expenditure & funds sources										
Capital expenditure		-	249 310	252 792	5 746	6 480	60 510	(54 029)	-89%	252 792
Capital transfers recognised		-	25 358	25 358	375	638	6 339	(5 701)	-90%	25 358
Borrowing		-	48 981	48 981	1 628	1 938	11 427	(9 490)	-83%	48 981
Internally generated funds		-	-	-	-	-	-	-	-	-
Total sources of capital funds		-	74 338	74 338	2 003	2 576	17 767	(15 191)	-86%	74 338
Financial position										
Total current assets		626 991	553 709	489 317		787 407				489 317
Total non current assets		1 575 631	1 659 371	1 662 853		1 569 445				1 662 853
Total current liabilities		513 876	510 003	449 093		466 606				449 093
Total non current liabilities		378 784	488 663	488 663		367 391				488 663
Community wealth/Equity		1 171 829	1 214 414	1 214 414		1 307 858				1 214 414
Cash flows										
Net cash from (used) operating		(39 206)	307 765	308 307	(7 795)	29 444	123 441	93 997	76%	308 307
Net cash from (used) investing		(68 464)	(273 976)	(277 980)	(6 076)	(31 296)	(87 299)	(56 003)	64%	(277 980)
Net cash from (used) financing		-	160 350	99 440	270	1 246	-	(1 246)	#DIV/0!	99 440
Cash/cash equivalents at the month/year end		(1 669)	300 160	235 768	(13 600)	146 331	62 642	(63 689)	-134%	235 768
Debtors & creditors analysis										
0-30 Days			31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total
Debtors Age Analysis										
Total By Income Source		138 966	34 654	21 923	14 535	14 049	12 554	95 260	387 687	699 617
Creditors Age Analysis										
Total Creditors		2 844	503	-	-	-	-	2	242	3 391

WC048 Knysna - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2025/26	Budget Year 2026/27		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
R thousands										
Revenue - Functional	1									
<i>Governance and administration</i>		441 188	460 135	460 675	24 524	168 251	171 320	(3 069)	-2%	460 675
Executive and council		20 056	17 757	17 757	-	2 191	2 191	0	0%	17 757
Finance and administration		421 132	442 377	442 917	24 524	166 060	169 129	(3 070)	-2%	442 917
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		137 262	150 787	150 787	11 577	29 815	29 456	359	1%	150 787
Community and social services		12 406	13 560	13 560	1 361	4 289	4 308	(19)	0%	13 560
Sport and recreation		1 496	1 676	1 676	131	402	422	(20)	-5%	1 676
Public safety		95 442	97 869	97 869	5 855	18 192	16 783	1 409	8%	97 869
Housing		27 918	37 682	37 682	4 229	6 931	7 943	(1 012)	-13%	37 682
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		36 485	29 796	29 796	3 084	5 415	4 732	682	14%	29 796
Planning and development		11 597	10 299	10 299	679	2 056	3 028	(973)	-32%	10 299
Road transport		24 861	19 496	19 496	2 405	3 359	1 704	1 655	97%	19 496
Environmental protection		28	-	-	-	-	-	-	-	-
<i>Trading services</i>		841 945	928 952	928 952	59 973	272 565	290 940	(18 376)	-6%	928 952
Energy sources		509 370	550 602	550 602	37 086	147 745	164 134	(16 389)	-10%	550 602
Water management		164 025	178 923	178 923	12 236	62 729	58 894	3 835	7%	178 923
Waste water management		96 423	104 433	104 433	6 725	26 694	26 974	(279)	-1%	104 433
Waste management		72 127	94 994	94 994	3 926	35 396	40 939	(5 542)	-14%	94 994
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 456 880	1 569 669	1 570 209	99 158	476 045	496 449	(20 404)	-4%	1 570 209
Expenditure - Functional										
<i>Governance and administration</i>		226 536	259 304	259 844	13 504	56 732	51 178	5 554	11%	259 844
Executive and council		38 911	29 136	29 136	446	4 068	3 541	526	15%	29 136
Finance and administration		183 093	224 250	224 790	12 450	51 370	46 159	5 211	11%	224 790

Internal audit	4 532	5 918	5 918	608	1 294	1 478	(184)	-12%	5 918
Community and public safety	281 637	279 139	279 139	21 790	47 421	52 757	(5 335)	-10%	279 139
Community and social services	35 527	34 644	34 644	2 673	9 043	8 033	1 010	13%	34 644
Sport and recreation	25 765	29 721	29 721	2 800	6 929	5 046	1 883	37%	29 721
Public safety	169 929	162 781	162 781	11 358	20 350	30 189	(9 838)	-33%	162 781
Housing	50 416	51 992	51 992	4 959	11 099	9 489	1 610	17%	51 992
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	97 789	137 767	137 767	6 109	19 268	18 927	341	2%	137 767
Planning and development	51 537	68 522	68 522	3 203	9 597	9 991	(394)	-4%	68 522
Road transport	43 174	62 951	62 951	2 583	8 829	8 289	540	7%	62 951
Environmental protection	3 078	6 294	6 294	323	842	647	195	30%	6 294
Trading services	714 689	851 356	851 356	58 726	137 626	144 121	(6 495)	-5%	851 356
Energy sources	324 238	383 281	383 281	43 120	91 125	(16 569)	107 693	-650%	383 281
Water management	207 607	237 548	237 548	6 713	20 738	129 423	(108)	-84%	237 548
Waste water management	91 661	136 953	136 953	4 078	12 762	15 805	(3 043)	-19%	136 953
Waste management	91 183	93 574	93 574	4 815	13 001	15 462	(2 461)	-16%	93 574
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3 1 320 651	1 527 565	1 528 105	100 129	261 047	266 983	(5 935)	-2%	1 528 105
Surplus/ (Deficit) for the year	136 229	42 103	42 103	(970)	214 997	229 466	(14 469)	-	42 103
								0.063053	

WC048 Knysna - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description		2025/26	Budget Year 2026/27						
R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
								%	
Revenue by Vote	1								
	Vote 1 - EXECUTIVE AND COUNCIL (31: IE)	-	-	-	-	-	-	-	-
	Vote 2 - CORPORATE SERVICES (32: IE)	-	-	-	-	-	-	-	-
	Vote 3 - COMMUNITY SERVICES (33: IE)	-	-	-	84	84	-	84	#DIV/0!
	Vote 4 - FINANCIAL SERVICES (34: IE)	-	-	-	(122)	116	-	116	#DIV/0!
	Vote 5 - OPERATING SERVICES (35: IE)	-	-	-	-	-	-	-	-
	Vote 6 - (50: IE)	-	-	-	-	-	-	-	-
	Vote 7 - 1. Executive AND Council (110: IE)	20 022	17 757	17 757	-	2 191	2 191	0	17 757
	Vote 8 - 2. Corporate (120: IE)	7 190	12 084	12 624	535	2 796	5 217	(2 421)	12 624
	Vote 9 - 3. Finance (130: IE)	391 304	412 854	412 854	24 111	155 882	156 646	(765)	412 854
	Vote 10 - (140: IE)	-	-	-	-	-	-	-	-
	Vote 11 - 5. Planning (150: IE)	8 146	8 794	8 794	554	1 679	2 643	(963)	8 794
	Vote 12 - 6. Community (160: IE)	202 995	231 644	231 644	11 842	67 123	71 416	(4 293)	231 644
	Vote 13 - 7. Electricity (170: IE)	508 081	550 602	550 602	37 086	147 745	164 134	(16 389)	550 602
	Vote 14 - 8. Technical (180: IE)	278 984	298 000	298 000	20 923	91 582	86 260	5 323	298 000
Vote 15 - 9. Housing Services (190: IE)	27 918	37 682	37 682	4 146	6 848	7 943	(995)	37 682	
Total Revenue by Vote	2	1 444 640	1 569 419	1 569 959	99 158	476 045	496 449	(20 404)	1 569 959
Expenditure by Vote	1								
	Vote 1 - EXECUTIVE AND COUNCIL (31: IE)	22 659	-	-	-	-	-	-	-
	Vote 2 - CORPORATE SERVICES (32: IE)	-	-	-	-	-	-	-	-
	Vote 3 - COMMUNITY SERVICES (33: IE)	(1 668)	50 864	50 864	19	19	12 716	(12 697)	50 864
	Vote 4 - FINANCIAL SERVICES (34: IE)	19 184	30 922	30 922	2 577	7 730	7 730	-	30 922
	Vote 5 - OPERATING SERVICES (35: IE)	98 086	49 956	49 956	4 627	12 900	12 384	516	49 956
Vote 6 - (50: IE)	-	-	-	-	-	-	-	-	

Vote 7 - 1. Executive AND Council (110: IE)	42 887	55 645	55 645	1 491	6 636	6 309	327	5,2%	55 645
Vote 8 - 2. Corporate (120: IE)	65 391	89 984	90 524	4 644	24 224	20 344	3 880	19,1%	90 524
Vote 9 - 3. Finance (130: IE)	62 902	62 046	62 046	4 038	12 863	12 002	861	7,2%	62 046
Vote 10 - (140: IE)	1 024	-	-	-	-	-	-	-	-
Vote 11 - 5. Planning (150: IE)	96 087	41 500	41 500	1 842	6 806	6 479	327	5,0%	41 500
Vote 12 - 6. Community (160: IE)	324 356 (127 940)	271 099	271 099	21 722	50 109	46 591	3 518	7,6%	271 099
Vote 13 - 7. Electricity (170: IE)		365 217	365 217	41 446	86 326	(21 232)	107	-506,6%	365 217
Vote 14 - 8. Technical (180: IE)	215 911	453 196	453 196	12 424	41 993	153 008	558 (111 016)	-72,6%	453 196
Vote 15 - 9. Housing Services (190: IE)	32 678	51 992	51 992	4 959	11 099	9 489	1 610	17,0%	51 992
Total Expenditure by Vote	2	851 558	1 522 421	99 788	260 706	265 822	(5 115)	-1,9%	1 522 961
Surplus/ (Deficit) for the year	2	593 083	46 998	(630)	215 338	230 627	(15 289)	-6,6%	46 998

WC048 Knysna - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

R thousands	Description	Ref	2025/26	Budget Year 2026/27						YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
Revenue												
Exchange Revenue												
Service charges - Electricity			450 192	500 277	500 277	35 831	128 814	145 720	(16 906)	-12%		500 277
Service charges - Water			105 646	136 197	136 197	10 965	44 713	41 421	3 292	8%		136 197
Service charges - Waste Water Management			38 873	51 704	51 704	3 447	11 838	12 500	(662)	-5%		51 704
Service charges - Waste management			46 901	70 407	70 407	3 468	25 427	31 044	(5 617)	-18%		70 407
Sale of Goods and Rendering of Services			34 096	8 004	8 004	591	1 853	3 006	(1 153)	-38%		8 004
Agency services			4 161	4 335	4 335	436	1 148	1 249	(101)	-8%		4 335
Interest									-			
Interest earned from Receivables			29 918	14 581	14 581	2 808	7 935	7 763	172	2%		14 581
Interest from Current and Non Current Assets			12 652	11 241	11 241	1 052	3 010	1 989	1 021	51%		11 241
Dividends									-			
Rent on Land												
Rental from Fixed Assets			6 422	7 657	7 657	432	2 590	2 436	153	6%		7 657
Licence and permits			114	248	248	6	29	30	(1)	-4%		248
Special rating levies			-	-	-	(122)	116	-	116	#DIV/0!		-
Construction Contract Revenue			-	26 890	26 890	4 142	6 838	6 685	154			26 890
Development Charges			-	1 539	1 539	164	665	350	315			1 539
Operational Revenue			5 632	1 891	1 891	54	129	1 541	(1 412)	-92%		1 891
Non-Exchange Revenue												
Property rates			363 613	389 118	389 118	22 002	149 868	151 484	(1 616)	-1%		389 118
Surcharges and Taxes												
Fines, penalties and forfeits			96 463	98 017	98 017	5 846	18 139	16 767	1 372	8%		98 017
Licence and permits			1 320	1 259	1 259	105	348	319	29	9%		1 259
Transfers and subsidies - Operational			169 913	171 226	171 766	2 368	65 418	65 914	(496)	-1%		171 766
Interest			10 952	8 800	8 800	882	2 486	2 671	(185)	-7%		8 800
Fuel Levy												
Operational Revenue												
Gains on disposal of Fixed and Intangible Assets			16 275	12 730	12 730	84	84	-	84	#DIV/0!		12 730
Other Gains			(942)	-	-	-	-	-	-			-
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)			1 392 204	1 516 122	1 516 662	94 561	471 447	492 888	(21 441)	-4%		1 516 662

Expenditure By Type									
Employee related costs	358 607	413 591	414 131	21 223	80 124	82 118	(1 994)	-2%	414 131
Remuneration of councillors	9 918	11 472	11 472	779	2 413	2 547	(134)	-5%	11 472
Bulk purchases - electricity	349 663	406 070	406 070	38 812	84 046	87 417	(3 371)	-4%	406 070
Inventory consumed	39 947	45 969	45 969	2 871	7 279	4 523	2 755	61%	45 969
Debt impairment	162 992	122 999	122 999	6 705	20 115	32 830	(12 716)	-39%	122 999
Depreciation, amortisation and impairment	80 540	152 397	152 397	3 828	11 485	13 183	(1 698)	-13%	152 397
Interest, Dividends and Rent on Land	32 056	34 765	34 765	220	648	967	(319)	-33%	34 765
Contracted services	158 096	212 775	212 775	20 053	32 619	23 788	8 831	37%	212 775
Transfers and subsidies	7 955	7 423	7 423	791	1 187	1 282	(95)	-7%	7 423
Irrecoverable debts written off	-	8 323	8 323	-	-	-	-	-	8 323
Operational costs	98 022	111 783	111 783	4 846	21 133	18 327	2 806	15%	111 783
Disposal of Fixed and Intangible Assets	5 993	-	-	-	-	-	-	-	-
Other Losses	16 863	-	-	-	-	-	-	-	-
	1 320 651	1 527 565	1 528 105	100 129	261 047	266 983	(5 935)	-2%	1 528 105
Total Expenditure									
Surplus/(Deficit)	71 552	(11 443)	(11 443)	(5 568)	210 400	225 906	(15 506)	(0)	(11 443)
Transfers and subsidies - capital (monetary allocations)	63 730	53 547	53 547	4 597	4 597	3 560	1 037	0	53 547
Transfers and subsidies - capital (in-kind)	947	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	136 229	42 103	42 103	(970)	214 997	229 466	(14 469)	(0)	42 103
Income Tax							-		
Surplus/(Deficit) after income tax	136 229	42 103	42 103	(970)	214 997	229 466	(14 469)	(0)	42 103
Share of Surplus/Deficit attributable to Joint Venture							-		
Share of Surplus/Deficit attributable to Minorities							-		
Surplus/(Deficit) attributable to municipality	136 229	42 103	42 103	(970)	214 997	229 466	(14 469)	(0)	42 103
Share of Surplus/Deficit attributable to Associate							-		
Intercompany/Parent subsidiary transactions							-		
Surplus/ (Deficit) for the year	136 229	42 103	42 103	(970)	214 997	229 466	(14 469)	(0)	42 103

WC048 Knysna - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	Budget Year 2026/27		Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome 2025/26	Original Budget							
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 16 - CAPITAL SUSPENSE (28: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - 1. Executive AND Council (110: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - 2. Corporate (120: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - 3. Finance (130: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - 5. Planning (150: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - 6. Community (160: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - 7. Electricity (170: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - 8. Technical (180: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 24 - 9. Housing Services (190: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 16 - CAPITAL SUSPENSE (28: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - 1. Executive AND Council (110: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - 2. Corporate (120: CAPEX)		-	1 697	1 697	-	-	424	(424)	-100%	1 697
Vote 19 - 3. Finance (130: CAPEX)		-	200	200	-	-	-	-	-	200
Vote 20 - 5. Planning (150: CAPEX)		-	1 000	1 000	-	-	-	-	-	1 000
Vote 21 - 6. Community (160: CAPEX)		-	31 838	31 945	456	811	5 399	(4) 588	-85%	31 945
Vote 22 - 7. Electricity (170: CAPEX)		-	38 825	41 517	173	173	21 459	(21) 286	-99%	41 517
Vote 23 - 8. Technical (180: CAPEX)		-	161 956	162 639	5 117	5 496	29 779	(24) 282	-82%	162 639
Vote 24 - 9. Housing Services (190: CAPEX)		-	13 794	13 794	-	-	3 448	(3) 448	-100%	13 794
Total Capital single-year expenditure	4	-	249 310	252 792	5 746	6 480	60 510	(54) 029	-89%	252 792

Total Capital Expenditure	-	249 310	252 792	5 746	6 480	60 510	(54 029)	-89%	252 792
Capital Expenditure - Functional Classification									
<i>Governance and administration</i>									
Executive and council	-	-	-	-	-	-	-		-
Finance and administration							-		
Internal audit							-		
<i>Community and public safety</i>							-		-
Community and social services							-		
Sport and recreation							-		
Public safety							-		
Housing							-		
Health							-		
<i>Economic and environmental services</i>							-		-
Planning and development	-	-	-	-	-	-	-		
Road transport							-		
Environmental protection							-		
<i>Trading services</i>							-		-
Energy sources							-		
Water management							-		
Waste water management							-		
Waste management							-		
<i>Other</i>	-	8 204	8 204	-	-	2 213	(2 213)	-100%	8 204
Total Capital Expenditure - Functional Classification	3	8 204	8 204	-	-	2 213	(2 213)	-100%	8 204
Funded by:									
National Government	-	752	858	49	50	188	(138)		858
Provincial Government	-	5 793	5 793	157	207	1 448	(1 241)	-86%	5 793
District Municipality	-	6 819	6 819	218	431	1 705	(1 274)	-75%	6 819
	-	12 745	12 745	-	-	3 186	(3 186)	-100%	12 745

WC048 Knysna - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2025/26		Budget Year 2026/27		Adjusted Budget	YearTD actual	Full Year Forecast
		Audited Outcome		Original Budget				
R thousands	1							
ASSETS								
Current assets								
Cash and cash equivalents		146 938		200 767		136 374	188 148	136 374
Short term Investments								
Trade and other receivables from exchange transactions		100 713		91 484		91 484	179 227	91 484
Receivables from non-exchange transactions		102 185		100 564		100 564	135 442	100 564
Current portion of non-current receivables		(171)		4		4	(81)	4
Inventory		14 641		10 653		10 653	15 974	10 653
VAT Receivable		262 841		150 374		150 374	268 832	150 374
Other current assets		(156)		(137)		(137)	(135)	(137)
Total current assets		626 991		553 709		489 317	787 407	489 317
Non current assets								
Investments		-		3 423		3 423	-	3 423
Investment property		60 632		67 229		67 229	60 588	67 229
Property, plant and equipment		1 496 168		1 570 246		1 573 728	1 490 058	1 573 728
Biological assets								
Living resources								
Heritage assets		14 613		14 613		14 613	14 613	14 613
Intangible assets	18			(1)		(1)	(14)	(1)
Trade and other receivables from exchange transactions								
Non-current receivables from non-exchange transactions		(8)		(8)		(8)	(8)	(8)
Other non-current assets		4 208		3 869		3 869	4 208	3 869
Total non current assets		1 575 631		1 659 371		1 662 853	1 569 445	1 662 853
TOTAL ASSETS		2 202 622		2 213 080		2 152 170	2 356 853	2 152 170
LIABILITIES								
Current liabilities								
Bank overdraft								
Financial liabilities		47 416		108 229		47 319	46 785	47 319

Consumer deposits		16 360	15 872	15 872	16 749	15 872
Trade and other payables from exchange transactions		204 891	178 629	178 629	101 920	178 629
Trade and other payables from non-exchange transactions		(31 402)	11 696	11 696	(13 023)	11 696
Provision		48 375	35 372	35 372	38 831	35 372
VAT Payable		233 939	150 617	150 617	266 093	150 617
Other current liabilities		(5 704)	9 589	9 589	9 251	9 589
Total current liabilities		513 875	510 003	449 093	466 606	449 093
Non current liabilities						
Financial liabilities		200 853	353 205	353 205	198 509	353 205
Provision		45 541	18 306	18 306	19 818	18 306
Long term portion of trade payables						
Other non-current liabilities		132 390	117 152	117 152	149 065	117 152
Total non current liabilities		378 784	488 663	488 663	367 391	488 663
TOTAL LIABILITIES		892 659	998 666	937 756	833 997	937 756
NET ASSETS	2	1 309 963	1 214 414	1 214 414	1 522 856	1 214 414
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 171 629	1 214 414	1 214 414	1 307 858	1 214 414
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	1 171 629	1 214 414	1 214 414	1 307 858	1 214 414

WC048 Knysna - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	R thousands	Re f	2025/26	Budget Year 2026/27	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget							
R thousands		1									
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			269 698	358 975	357 595	44 052	115 113	91 413	23 700 (144 622)	26%	357 595
Service charges			224 760	814 869	815 409	15 173	56 383	201 006		-72%	815 409
Other revenue			500 047	224 494	224 491	57 988	148 488	54 830	93 658	171%	224 491
Transfers and Subsidies - Operational			214 831	183 852	185 772	1 202	67 752	54 895	12 857	23%	185 772
Transfers and Subsidies - Capital			49 342	53 547	53 547	-	19 324	7 122	12 202	171%	53 547
Interest			10 239	34 622	34 622	1 292	3 563	9 553	(5 990)	-63%	34 622
Dividends									-		
Payments											
Suppliers and employees			(1 280 348)	(1 320 386)	(1 320 941)	(127 296)	(380 571)	(283 104)	(97 467)	34%	(1 320 941)
Finance charges			(27 775)	(34 765)	(34 765)	(206)	(608)	(10 906)	10 297	-94%	(34 765)
Transfers and Subsidies			-	(7 423)	(7 423)	-	-	(1 368)	1 368	-100%	(7 423)
NET CASH FROM/(USED) OPERATING ACTIVITIES			(39 206)	307 785	308 307	(7 795)	29 444	123 441	93 997	76%	308 307
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			18 630	12 730	12 730	84	84	-	84	#DIV/0!	12 730
Decrease (increase) in non-current receivables									-		
Decrease (increase) in non-current investments									-		
Insurance Refund - Capital									-		
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments									-		
Payments											
Capital assets			(87 094)	(286 706)	(290 710)	(6 158)	(31 380)	(87 299)	55 919	-64%	(290 710)
Retention (Capital)									-		

NET CASH FROM/(USED) INVESTING ACTIVITIES		(68 464)	(273 976)	(277 980)	(6 075)	(31 296)	(87 299)	(56 003)	64%	(277 980)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	60 910	-	-	-	-	-		-
Borrowing long term/refinancing		-	99 440	99 440	-	-	-	-		99 440
Increase (decrease) in consumer deposits		-	-	-	270	1 246	-	1 246	#DIV/0!	-
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	160 350	99 440	270	1 246	-	(1 246)	#DIV/0!	99 440
NET INCREASE/ (DECREASE) IN CASH HELD		(107 670)	194 159	129 767	(13 600)	(607)	36 142			129 767
Cash/cash equivalents at beginning:		106 001	106 001	106 001	-	146 938	26 500	120 437		106 001
Cash/cash equivalents at month/year end:		(1 669)	300 160	235 768	(13 600)	146 331	62 642			235 768

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

KPI RESULT	CATEGORY	CALCULATION EXPLANATION
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.
R	KPI Not Met	0% <= Actual/Target <= 66.999%
O	KPI Almost Met	67.000% <= Actual/Target <= 99.999%
G	KPI Met	Actual meets Target (Actual/Target = 100%)
G2	KPI Well Met	100.001% <= Actual/Target <= 132.999%
B	KPI Extremely Well Met	133.000% <= Actual/Target
N/A	KPI Did Not Occur	KPIs with a target which did not materialise
NU	KPI Not Yet Updated	KPIs which have not yet been updated
UR	KPI Under Review	KPIs which have been rejected by a Reviewer

Table 1 - Performance Assessment Criteria

SERVICE DELIVERY PERFORMANCE

PERFORMANCE PER NATIONAL KEY PERFORMANCE AREAS (NKPA's)

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

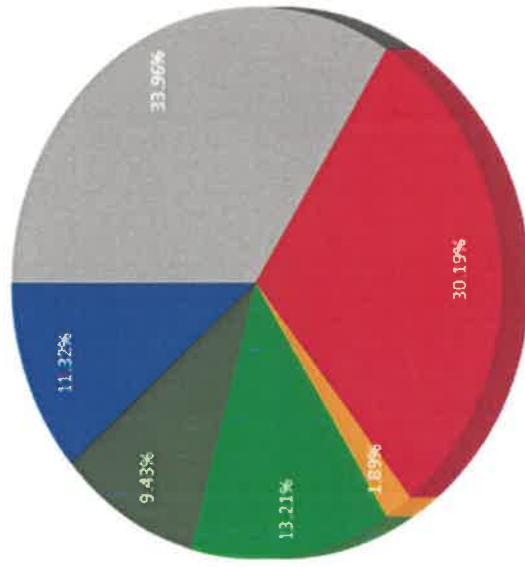
“The Minister, after consultation with the MECs for local government and organised local government representing local government nationally, may ---

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

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

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

Knysna Municipality



National KPA

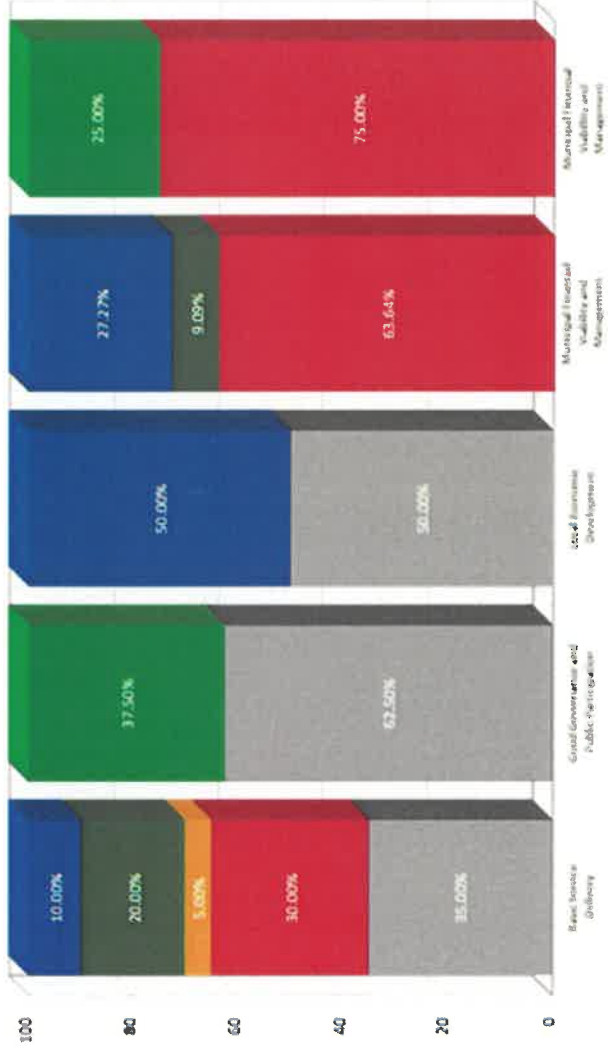


Figure 2 - Overall Performance per National Key Performance Area

		National KPA												
		Knysna Municipality	Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development	Building Capable Local Government Institutions	Municipal Financial Viability and Transformation	Municipal Financial Viability and Management	Municipal Transformation and Development	Municipal Transformation and Institutional Development	Municipal Transformation and Organizational Development	Unspecified [Unspecified]
<div></div> Not Yet Applicable	18 (33.96%)	7 (35.00%)	10 (62.50%)	1 (50.00%)	-	-	-	-	-	-	-	-	-	-
<div></div> Not Met	16 (30.19%)	6 (30.00%)	-	-	7 (63.64%)	-	-	-	3 (75.00%)	-	-	-	-	-
<div></div> Almost Met	1 (1.89%)	1 (5.00%)	-	-	-	-	-	-	-	-	-	-	-	-
<div></div> Met	7 (13.21%)	-	6 (37.50%)	-	-	-	-	-	1 (25.00%)	-	-	-	-	-
<div></div> Well Met	5 (9.43%)	4 (20.00%)	-	-	1 (9.09%)	-	-	-	-	-	-	-	-	-
<div></div> Extremely Well Met	6 (11.32%)	2 (10.00%)	-	1 (50.00%)	3 (27.27%)	-	-	-	-	-	-	-	-	-
<div></div> Did Not Occur	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<div></div> Not Yet Updated	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<div></div> Under Review	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total:	53	20	16	2	11	-	-	-	4	-	-	-	-	-
	100%	37.74%	30.19%	3.77%	20.75%	-	-	-	7.55%	-	-	-	-	-

Table 2 - NKPA Performance - Overall Result

PERFORMANCE PER MUNICIPAL STRATEGIC OBJECTIVES

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

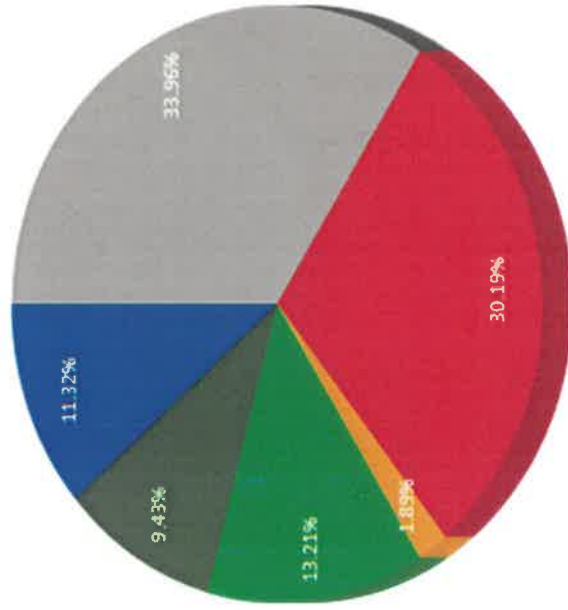
The following table provides the alignment of Knysna's strategic objectives against the national strategic focus areas and provincial strategic goals:

Strategic Focus Area / National Key Performance Area (NKPA and MKPA)	Strategic Objective (SO)	Priority (PR)
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.	Sanitation
		Electricity
		Streets and Storm Water Management
		Water Supply
		Integrated Human Settlements
NKPA 2: Basic Service Delivery	SO1: To promote a safe and healthy environment through natural resource management and the provision of essential infrastructure services.	Environmental Conservation
		Disaster management
		Decent employment opportunities and job creation
		Rural development
		Youth development
		Care for the elderly
		Opportunities for women and people living with disability
		HIV/Aids awareness
		Sound Financial Planning
		Institutional capacity building
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.	Ward committees System
		Communication
		Responsive and accountable system of Local Government

Table 3 - Alignment Table

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

Knysna Municipality



Strategic Objective

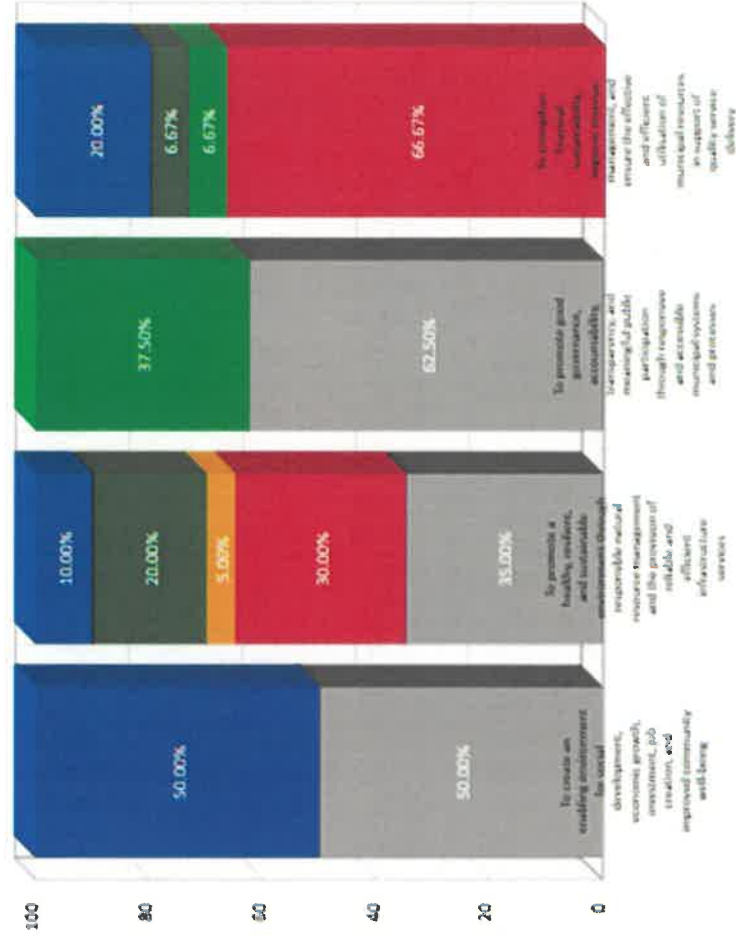


Figure 3 - Overall Performance per Strategic Objective

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

	Knysna Municipality	Strategic Objective				
		To create an enabling environment for social development, economic growth, investment, job creation, and improved community well-being	To promote a healthy, resilient, and sustainable environment through responsible natural resource management and the provision of reliable and efficient infrastructure services	To promote good governance, accountability, transparency, and meaningful public participation through responsive and accessible municipal systems and processes	To strengthen financial sustainability, improve revenue management, and ensure the effective and efficient utilisation of municipal resources in support of quality service delivery	[Unspecified]
Not Yet Applicable	18 (33.96%)	1 (50.00%)	7 (35.00%)	10 (62.50%)	-	-
Not Met	16 (30.19%)	-	6 (30.00%)	-	10 (66.67%)	-
Almost Met	1 (1.89%)	-	1 (5.00%)	-	-	-
Met	7 (13.21%)	-	-	6 (37.50%)	1 (6.67%)	-
Well Met	5 (9.43%)	-	4 (20.00%)	-	1 (6.67%)	-
Extremely Well Met	6 (11.32%)	1 (50.00%)	2 (10.00%)	-	3 (20.00%)	-
Did Not Occur	-	-	-	-	-	-
Not Yet Updated	-	-	-	-	-	-
Under Review	-	-	-	-	-	-
Total:	53	2	20	16	15	-
	100%	3.77%	37.74%	30.19%	28.30%	-

Table 4 - Strategic Objectives Performance - Overall Result

PERFORMANCE PER DIRECTORATE

The administrative component of Knysna Local Municipality is headed by the Municipal Manager, who has five directors reporting directly to him in terms of Section 56 of the Local Government: Municipal Systems Act, No. 32 of 2000. Apart from the legislative powers and functions, the Municipality deemed it fit to review and re-design the organisational structure to effectively address local needs, operational requirements, and service delivery demands. Subsequent to a comprehensive consultation process with all internal stakeholders, the new organisational structure of the municipality was adopted by Council on 02 December 2025. The restructuring of the staff establishment was benchmarked against industry norms and financial sustainability was one of the key considerations.

The following tables provides an overview of the organisational structure:

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

Human Settlements Administration

The local Directorate of Human Settlements acts as an agent for Provincial Government and is working with them to achieve their vision, to develop sustainable integrated human settlements. Sustainable settlements are residential areas that allow its residents to access social and economic opportunities close to where they live.

Table 5 - Organisational Structure

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

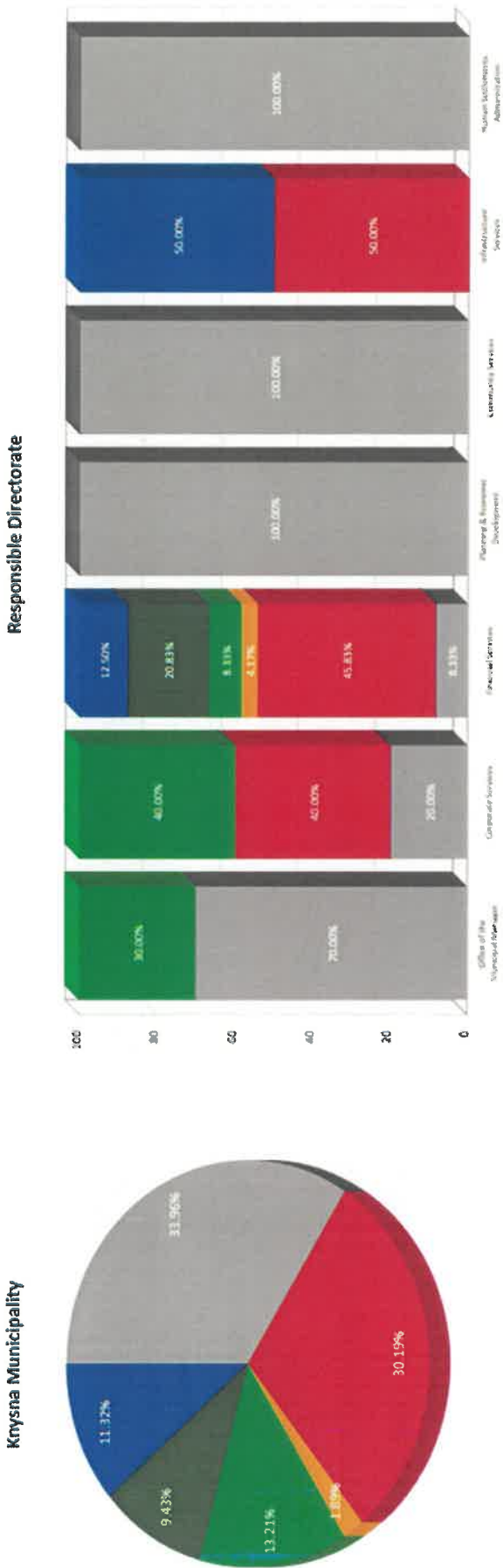


Figure 4 - Overall Performance per Directorate

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

	Knysna Municipality	Responsible Directorate							
		Office of the Municipal Manager	Corporate Services	Financial Services	Planning & Economic Development	Community Services	Infrastructure Services	Human Settlements Administration	(Unspecified)
Not Yet Applicable	18 (33.96%)	7 (70.00%)	1 (20.00%)	2 (8.33%)	2 (100.00%)	1 (100.00%)	-	5 (100.00%)	-
Not Met	16 (30.19%)	-	2 (40.00%)	11 (45.83%)	-	-	3 (50.00%)	-	-
Almost Met	1 (1.89%)	-	-	1 (4.17%)	-	-	-	-	-
Met	7 (13.21%)	3 (30.00%)	2 (40.00%)	2 (8.33%)	-	-	-	-	-
Well Met	5 (9.43%)	-	-	5 (20.83%)	-	-	-	-	-
Extremely Well Met	6 (11.32%)	-	-	3 (12.50%)	-	-	3 (50.00%)	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-
Not Yet Updated	-	-	-	-	-	-	-	-	-
Under Review	-	-	-	-	-	-	-	-	-
Total:	53	10	5	24	2	1	6	5	-
	100%	18.87%	9.43%	45.28%	3.77%	1.89%	11.32%	9.43%	-

Table 6 - Directorate Performance - Overall Result

National Key Performance Area: Basic Service Delivery Strategic Objectives: To Improve and maintain current basic service delivery through specific infrastructural development projects							
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Target	Actual	Quarter ending September 2026
							Performance Comment
							Corrective Measures
TL20	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 by end-June 2026 and reported to Council quarterly	17 806	17 806	15 905	17 689	[D169] Senior Manager: Revenue Services: 11196+6493 =17689 water meters having access to water by end-June 2026 (September 2026)
TL21	Provide basic services to registered households (NKPI Proxy - MFMA, Reg. S10(a))	Number of residential households with electricity meters having access to electricity and reported to Council quarterly	25 450	25 450	23 765	25 781	[D170] Senior Manager: Revenue Services: 2607+23174=25781 with electricity meters having access

National Key Performance Area: Basic Service Delivery									
Strategic Objectives:									
To improve and maintain current basic service delivery through specific infrastructural development projects									
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026				Corrective Measures
					Target	Actual	R	Performance Comment	
								to basic electricity and reported quarterly to Council (September 2026)	
TL22	Provide basic services to registered formal household account holders (NKPI Proxy - MFMA, Reg. S10(a))	Number of residential households having access to free basic sanitation and reported quarterly to Council	12 767	13 504	13 504	13 647	G2	[D171] Senior Manager: Revenue Services: 13647 having access to basic sanitation and reported quarterly to Council (September 2026)	

National Key Performance Area: Basic Service Delivery Strategic Objectives: To improve and maintain current basic service delivery through specific infrastructural development projects									
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026				Corrective Measures
					Target	Actual	R	Performance Comment	
TL23	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 service and reported quarterly to Council	16 586	16 643	16 643	16 804	G2	[D172] Senior Manager: Revenue Services: 16804 households having access with refuse removal service and reported quarterly to Council (September 2026)	
TL24	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 quarterly to Council	2 440	3 170	2 749	1 998	R	[D173] Senior Manager: Revenue Services: 1998 households having access to free basic water as reported quarterly to Council (September 2026)	[D173] Senior Manager: Revenue Services: This is a cumulative indicator that increases progressively throughout the financial year, as

National Key Performance Area: Basic Service Delivery									
Strategic Objectives:									
To improve and maintain current basic service delivery through specific infrastructural development projects									
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026				Corrective Measures
					Target	Actual	R	Performance Comment	
									applications remain open and are processed continuously for the duration of the reporting period. (September 2026)
TL25	Registered formal indigent households with access to free basic electricity provided by the municipality (NKPI Proxy - MSA, Reg. S10(a), (b))	Number of registered formal indigent households having access to free basic electricity as reported quarterly to Council	2 461	3 168	2 511	1 961	0	[D174] Senior Manager: Revenue Services: 1961 - indigent households having access to free basic electricity as reported quarterly to Council (September 2026)	[D174] Senior Manager: Revenue Services: This is a cumulative indicator that increases progressively throughout the financial year, as applications remain

National Key Performance Area: Basic Service Delivery Strategic Objectives: To improve and maintain current basic service delivery through specific infrastructural development projects									
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026				Corrective Measures
					Target	Actual	R	Performance Comment	
									open and are processed continuously for the duration of the reporting period. (September 2026)
TL26	Registered Formal indigent households with access to free basic refuse removal (NKPI Proxy - MSA, Reg. S10(a), (b)	Number of registered Formal indigent households having access to free basic refuse removal as reported quarterly to Council	2 445	3 165	2 762	1 997	R	[D175] Senior Manager: Revenue Services: 1997 households having access to free basic refuse removal as reported quarterly to Council (September 2026) [D175] Senior Manager: Revenue Services: This is a cumulative indicator that increases progressively throughout the financial year, as applications remain	

National Key Performance Area: Basic Service Delivery Strategic Objectives: To improve and maintain current basic service delivery through specific infrastructural development projects									
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026				Corrective Measures
					Target	Actual	R	Performance Comment	
TL27	Registered formal indigent households with access to free basic sanitation (NKPI Proxy - MSA, Reg. S10(a), (b)	Number of registered formal indigent households having access to free basic sanitation as reported quarterly to Council	2 445	3 150	3 150	1 996	R	[D176] Senior Manager: Revenue Services: This is a cumulative indicator that increases progressively throughout the financial year, as applications remain	[D176] Senior Manager: Revenue Services: This is a cumulative indicator that increases progressively throughout the financial year, as applications remain open and are processed continuously for the duration of the reporting period. (September 2026)

National Key Performance Area: Basic Service Delivery Strategic Objectives: To improve and maintain current basic service delivery through specific infrastructural development projects							
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026		
					Target	Actual	Corrective Measures
							open and are processed continuously for the duration of the reporting period. (September 2026)

National Key Performance Area: Basic Service Delivery Strategic Objectives: To improve and maintain current basic service delivery through specific infrastructural development projects									
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
TL40	Submit the 2027/2028 Disaster Management Plan to Council by end-May 2027	Number of 2027/2028 Disaster Management Plan reviewed and submitted to Council for approval by end-May 2027	1	1	0	0	NA	[D241] Chief Fire Officer: The Target is not yet due. (July 2026) [D241] Chief Fire Officer: Please note that Disaster Management and the Fire Services function independently. (August 2026) [D241] Chief Fire Officer: Fire and Disaster Management operates individually. (September 2026)	[D241] Chief Fire Officer: KPI Not yet applicable (July 2026) [D241] Chief Fire Officer: This is not a function of the Fire Department. (August 2026) [D241] Chief Fire Officer: Refer to Disaster Management. (September 2026)

National Key Performance Area: Basic Service Delivery								
Strategic Objectives:								
To improve and maintain current basic service delivery through specific infrastructural development projects								
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
					Target	Actual	R	Performance Comment
TL41	Construct subsidised housing to Knysna Residents by end June 2027	Number of subsidised houses provided by end-June 2027	42	60	0	0	NA	
TL52	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	0	1	0	0	NA	

National Key Performance Area: Basic Service Delivery								
Strategic Objectives:								
To improve and maintain current basic service delivery through specific Infrastructural development projects								
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
					Target	Actual	R	Performance Comment
TL46	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 and reported to Council quarterly	67.12%	90%	90%	0%	R	[D268] Director: Infrastructure Services: This compliance report forms part of the Sec80 committee reports which is due 21 October 2026. Once the Agenda has been compiled, it will be uploaded onto the system. (September 2026)

National Key Performance Area: Basic Service Delivery Strategic Objectives: To improve and maintain current basic service delivery through specific infrastructural development projects									
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026				
					Target	Actual	R	Performance Comment	Corrective Measures
TL47	Achieve 95% water quality compliance with SANS 241:2015 requirements reported to Council	Percentage (%) water quality compliance with SANS requirements achieved reported to Council	96.59%	95%	95%	0%	R	[D269] Director: Infrastructure Services: This compliance report forms part of the Sec80 committee reports which is due 21 October 2026. Once the Agenda has been compiled, it will be uploaded onto the system. (September 2026)	[D269] Director: Infrastructure Services: This compliance report forms part of the Sec80 committee reports which is due 21 October 2026. Once the Agenda has been compiled, it will be uploaded onto the system. (September 2026)
TL49	Limit water losses to less than 30%, measured and	Percentage (%) of water losses measured and reported to Council quarterly	47.98%	30%	<30%	0%	B		

National Key Performance Area: Basic Service Delivery								
Strategic Objectives:								
To improve and maintain current basic service delivery through specific infrastructural development projects								
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
					Target	Actual	R	Performance Comment Corrective Measures
	reported to Council quarterly							
TL50	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%	11.50%	<11.50%	0%	B	

National Key Performance Area: Basic Service Delivery Strategic Objectives: To improve and maintain current basic service delivery through specific infrastructural development projects									
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026				
					Target	Actual	R	Performance Comment	Corrective Measures
TL51	Percentage (%) of achievement of capital project implementation as reported quarterly to Council	Percentage (%) of capital implementation achieved as reported quarterly to Council	0%	95%	20%	11%	R	[D273] Director: Infrastructure Services: 11% expenditure on Adjusted budget to date. (September 2026)	[D273] Director: Infrastructure Services: Delays in the RFQ and tender processes led to lower-than-projected spending. (September 2026)
TL42	Registration of Title Deeds	Number of Title deeds registered for the end June 2027	0	200	0	0	NA		
TL43	Development of lower-middle-income residential units	Submit project plan to Council by end June 2027	0	2	0	0	NA		
TL44	Develop and submit business plans for solar power geysers	Submit application for grant funding	0	1	0	0	NA		

National Key Performance Area: Basic Service Delivery							
Strategic Objectives:							
To improve and maintain current basic service delivery through specific infrastructural development projects							
KPI Ref	KPI	Unit of Measurement	Baseline	Original Annual Target	Target	Actual	R
TL45	Delivery of Water efficient sanitation system	Number of toilets provided	0	30	0	0	NA
Quarter ending September 2026					Performance Comment	Corrective Measures	

National Key Performance Area: Good Governance and Public Participation									
Strategic Objective:									
To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication									
To structure and manage the municipal administration to ensure efficient service delivery / to grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL1	Office of the Municipal Manager	Submit to the Executive Mayor the draft 2026/2027 SDBIP for consideration by no later than 14 days after the approval of the annual budget	Number of Draft Service Delivery and Budget Implementation Plan (SDBIP) submitted to the Executive Mayor	1	1	0	0	NA	[D34] Manager: Integrated Development Plan & Institutional Performance Management: Target is not due in Quarter 1 (July 2026)
TL2	Office of the Municipal Manager	Develop and Submit One Performance Evaluation Outcome Report of	Number of Performance Evaluation Outcome reports submitted to Council for approval by end June 2027	0	1	0	0	NA	

National Key Performance Area: Good Governance and Public Participation									
Strategic Objective:									
To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication									
To structure and manage the municipal administration to ensure efficient service delivery / to grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
		Senior Managers to Council for approval by end June 2027							
TL3	Office of the Municipal Manager	Submission of the IDP/Budget/SDF Process Plan to Council by end August 2026	Number of IDP/Budget/SDF Process Plan to Council by end August 2026	1	1	1	1	G	[D38] Manager: Integrated Development Plan & Institutional Performance Management: IDP and Budget Time schedule was submitted to [D38] Manager: Integrated Development Plan & Institutional Performance Management: KPI was met. (July 2026)

National Key Performance Area: Good Governance and Public Participation

Strategic Objective:

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

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

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL4	Office of the Municipal Manager	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	4	1	1	G	[D19] Chief Audit Executive: Not applicable, as the target was achieved. (July 2026) [D19] Chief Audit Executive: The Quarterly Audit Committee Reports for the periods April 2026 to June 2026 was submitted to the
									[D19] Chief Audit Executive: KPI was met. (July 2026) [D19] Chief Audit Executive: N/A (September 2026)

National Key Performance Area: Good Governance and Public Participation									
Strategic Objective:									
To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication									
To structure and manage the municipal administration to ensure efficient service delivery / to grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
									Council for Special Council Meeting 25 August 2026 (September 2026)
TL5	Office of the Municipal Manager	Submit the Draft Integrated Development Plan	Number of Draft Review Integrated Development Plan (IDP) submitted to	1	1	0	0	NA	

National Key Performance Area: Good Governance and Public Participation									
Strategic Objective:									
To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication									
To structure and manage the municipal administration to ensure efficient service delivery / to grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
		(IDP) to Council by end-March 2027	Council by end-March 2027						
TL6	Office of the Municipal Manager	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	1	0	0	NA	
TL7	Office of the Municipal Manager	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	1	0	0	NA	

National Key Performance Area: Good Governance and Public Participation									
Strategic Objective:									
To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication									
To structure and manage the municipal administration to ensure efficient service delivery / to grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL8	Office of the Municipal Manager	Submit the Final Annual Report and Oversight Reports to Council for approval end March 2027	Number of Annual Report and Oversight Reports submitted to Council for approval by the end March 2027	1	1	0	0	NA	
TL9	Office of the Municipal Manager	Submit the Quarterly Progress Report on Strengthened Section 154 Support Plan, to Council within one month after the	Number of Strengthened Section 154 Support Plan, Progress Reports submitted to Council within one month after the end of each Quarter	3	4	1	1	G	[D54] Municipal Manager: Section 154 was submitted to council in August 2026 (July 2026)
									[D54] Municipal Manager: KPI was achieved (July 2026)

National Key Performance Area: Good Governance and Public Participation									
Strategic Objective:									
To encourage the Involvement of communities in the matters of local government, through the promotion of open channels of communication									
To structure and manage the municipal administration to ensure efficient service delivery / to grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
		end of each Quarter							
TL10	Office of the Municipal Manager	Submit the revised Strategic Risk Register (SRR) to the Council by end June 2027	Number of revised SRRs submitted to the Council by end June 2027	1	1	0	0	NA	
TL12	Corporate Services	Schedule One Ordinary Council meeting per quarter	Number of Ordinary Council meetings scheduled per quarter	4	4	1	1	G	[D90] Director: Corporate Services: Number of Ordinary
									[D90] Director: Corporate Services: N/A

National Key Performance Area: Good Governance and Public Participation									
Strategic Objective:									
To encourage the Involvement of communities in the matters of local government, through the promotion of open channels of communication									
To structure and manage the municipal administration to ensure efficient service delivery / to grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL14	Corporate Services	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	Percentage % of Employment in line with Employment Equity targets in the three highest levels of management reported to Council by end-June 2027	70%	70%	0%	0%	NA	

National Key Performance Area: Good Governance and Public Participation									
Strategic Objective:									
To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication									
To structure and manage the municipal administration to ensure efficient service delivery / to grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL16	Financial Services	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) Reports submitted to Council for noting one month after the end of each quarter	4	4	1	1	G	[D121] Manager: Financial Statements, Compliance & Reporting: The Council Meeting is scheduled for 22 September 2026 Items were send via collab (September 2026)
TL17	Financial Services	Submit the Annual Budget to Council	Number of Annual Budgets submitted to	1	1	0	0	NA	

National Key Performance Area: Good Governance and Public Participation									
Strategic Objective:									
To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication									
To structure and manage the municipal administration to ensure efficient service delivery / to grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL18	Financial Services	Submit an Adjustment Budget to Council for approval by end-February 2027	Number of one Adjustment Budget submitted to Council by end-February 2027	1	1	0	0	NA	
TL19	Financial Services	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	1	1	1	G	[D177] Manager: Financial Statements, Compliance & Reporting: The Annual Financial Statements were
									[D177] Manager: Financial Statements, Compliance & Reporting: N/a (August 2026)

National Key Performance Area: Good Governance and Public Participation									
Strategic Objective:									
To encourage the involvement of communities in the matters of local government, through the promotion of open channels of communication									
To structure and manage the municipal administration to ensure efficient service delivery / to grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
									submitted to the Auditor General on 31 August 2026. (August 2026)

National Key Performance Area: Local Economic Development Strategic Objective: To create an enabling environment for social development and economic growth									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL53	Planning & Economic Development	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	0	90	0	0	NA	
TL48	Infrastructure Services	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	0	40	5	17	B	[D270] Director: Infrastructure Services: 17 Workers employed on two projects. (September 2026)
									[D270] Director: Infrastructure Services: N/A (September 2026)

National Key Performance Area: Municipal Financial Viability and Management

Strategic Objective:

To grow the revenue base of the municipality

National Key Performance Area: Municipal Financial Viability and Management

Strategic Objective:

To grow the revenue base of the municipality

National Key Performance Area: Municipal Financial Viability and Management

Strategic Objective:

To grow the revenue base of the municipality

National Key Performance Area: Municipal Financial Viability and Management										
Strategic Objective:										
To grow the revenue base of the municipality										
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026				
						Target	Actual	R	Performance Comment	Corrective Measures
TL28	Financial Services	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%	15%	15%	0%	R		

National Key Performance Area: Municipal Financial Viability and Management

Strategic Objective:

To grow the revenue base of the municipality

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL29	Financial Services	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	30	30	13.80	R	[D145] Manager: Expenditure: Actual days as per the quarterly ratio amounts to 13.8 days (September 2026)
									[D145] Manager: Expenditure: No corrective action needed. The calculation type must be changed. (September 2026)

National Key Performance Area: Municipal Financial Viability and Management									
Strategic Objective:									
To grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL30	Financial Services	Sound financial management by maintaining an acceptable Liquidity Ratio	Liquidity: Current Ratio, Calculated as (Current Assets / Current Liabilities	0.98	1.20	1.20	1.69	G2	[D178] Manager: Financial Statements, Compliance & Reporting: The Current ratio as at 30 September 2026 equates to 1.69 which is above NT norm of 1.5. (September 2026)
									[D178] Manager: Financial Statements, Compliance & Reporting: N/a (September 2026)

National Key Performance Area: Municipal Financial Viability and Management									
Strategic Objective:									
To grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL32	Financial Services	Achieve an average payment percentage of 91% by 30 June [Gross Debtors (Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100]	Gross Debtors (Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100 of 91% by end June 2027	91,60%	91%	91%	0%	R	
TL33	Financial Services	Raise / collect Operating Budget Revenue as per approved budget as by end-June 2027	One hundred percent of Total Annual Operating Budget Revenue raised / collected by end-June 2027	98,6%	100%	100%	0%	R	

National Key Performance Area: Municipal Financial Viability and Management									
Strategic Objective:									
To grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL36	Financial Services	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%	95%	20%	0%	R	
									Corrective Measures

National Key Performance Area: Municipal Financial Viability and Management									
Strategic Objective:									
To grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL37	Financial Services	Capital conditional grant spending by the percentage (%) spent by end June 2027	Percentage (%) of the capital conditional grant spent by end-June 2027	66%	95%	20%	0%	R	[D115] Manager: Assets & Liability Management: To be submitted in Q4 (July 2026) [D115] Manager: Assets & Liability Management: To be submitted in Q4 (August 2026) [D115] Manager: Assets & Liability Management: To be submitted in Q4 (September 2026)
									[D115] Manager: Assets & Liability Management: To be submitted in Q4 (July 2026) [D115] Manager: Assets & Liability Management: To be submitted in Q4 (August 2026) [D115] Manager: Assets & Liability Management: To be submitted in Q4 (September 2026)

National Key Performance Area: Municipal Financial Viability and Management									
Strategic Objective:									
To grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment Corrective Measures
TL38	Financial Services	Capital expenditure measurement, as 95% percent of municipality's capital budget spent on capital projects by end June 2026 {(Actual amount spent on projects/Total amount budgeted for capital projects less savings) X100}	Percentage of the municipality's capital budget spent on capital projects by end June 2027	61%	95%	20%	0%	R	

National Key Performance Area: Municipal Financial Viability and Management									
Strategic Objective: To grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL11	Corporate Services	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 OCAR end June 2027	100%	100%	100%	1%	R	[D59] Director: Corporate Services: To date there have not been any finding on the 2025/2026 audit which relate to Corporate Services (September 2026)
									[D59] Director: Corporate Services: n/a (September 2026)

National Key Performance Area: Municipal Financial Viability and Management									
Strategic Objective: To grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL13	Corporate Services	Update the Council Execution List updated in Quarterly Council Meeting agenda.	Number of Execution lists updated in quarterly Council meeting agendas	0	4	1	1	G	[D91] Director: Corporate Services: Target was achieved. (July 2026) [D91] Director: Corporate Services: Quarterly Council meeting agenda containing the updated Council Execution List, or signed Council meeting minutes. (September 2026)
									[D91] Director: Corporate Services: KPI was met. (July 2026) [D91] Director: Corporate Services: N/A (September 2026)

National Key Performance Area: Municipal Financial Viability and Management									
Strategic Objective: To grow the revenue base of the municipality									
KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Original Annual Target	Quarter ending September 2026			
						Target	Actual	R	Performance Comment
TL15	Corporate Services	Spend 0,20% of personnel training budget by end-June 2027 {(Actual total training expenditure divided by total personnel budget) x100}	Percentage (%)of the municipality training budget spent on training by end June 2027	100%	0,20%	0,20%	50%	R	[D93] Director: Corporate Services: The training budget has achieved 50% of the training budget (July 2026)
TL39	Financial Services	Operating Expenditure measurement, as 90% percent of Municipality's operating budget spent by end June 2027	Percentage of the municipality's operating budget spend by end June 2027	86%	90%	20%	0%	R	
									[D93] Director: Corporate Services: KPI is well met. (July 2026)

Overall Summary of Results

NA	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	18
R	KPI Not Met	0% <= Actual/Target <= 74.999%	16
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	7
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	5
B	KPI Extremely Well Met	150.000% <= Actual/Target	6
DNO	KPI Did Not Occur	KPIs with a target which did not materialise	0
NU	KPI Not Yet Updated	KPIs which have not yet been updated	0
UR	KPI Under Review	KPIs which have been rejected by a Reviewer	0
	Total KPIs:		53