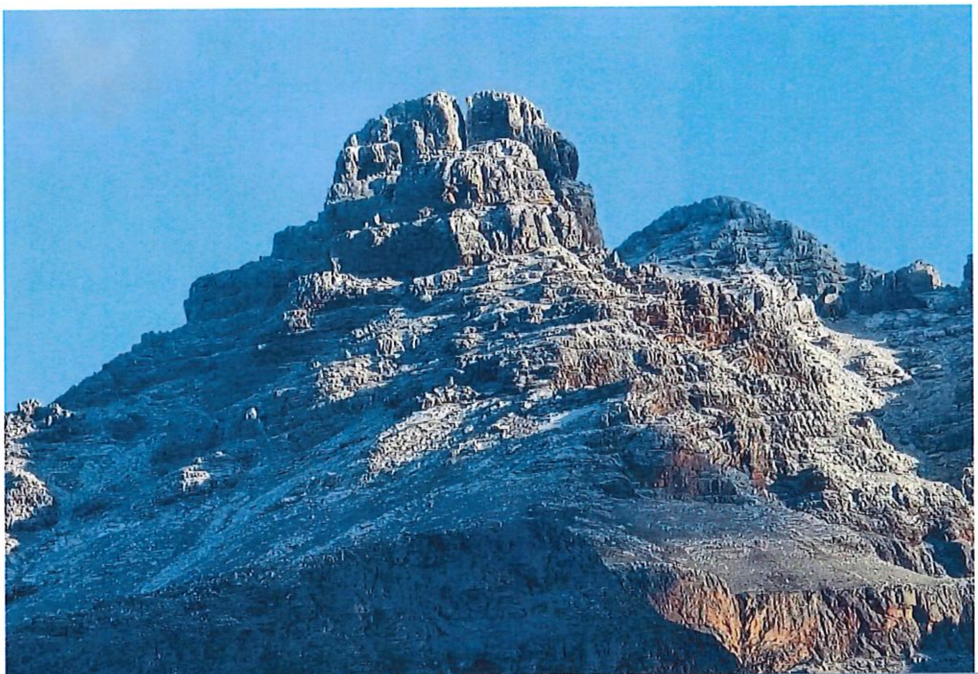
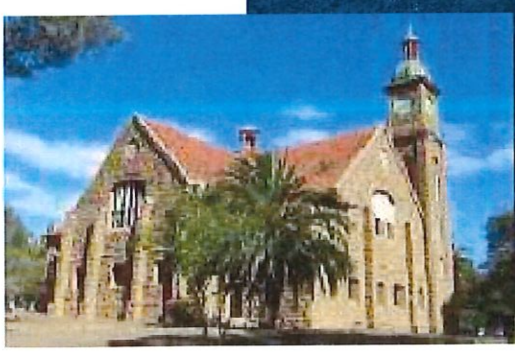
KANNALAND

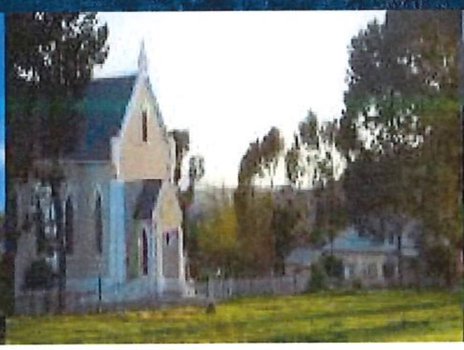
MUNISIPALITEIT | MUNICIPALITY

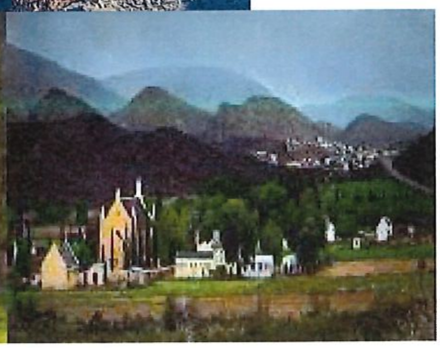
2025/2026 Service Delivery and Budget Implementation Plan (SDBIP)

(Quarter 4 Performance Report)









Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 July 2001

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1. Municipal Manager Quality Certification

I, Advocate Dillo Sereo, Municipal Manager of Kannaland Municipality, submits the Final Revised Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for Quarter 4 of the 2025/2026 financial year for approval by the Executive Mayor. This 2025/2026 SDBIP has been prepared in terms of the stipulated requirements as documented in the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and regulations made under the Act.

....
Adv. Dillo Sereo
Municipal Manager

Date: 31/07/26..........................

2. Executive mayor's certificate of approval

I, Jeffrey Donson, in my capacity as the Executive mayor of the Kannaland Municipality, hereby approves the Final Revised Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for Quarter 4, 2025/2026 financial year as required in terms of the Local Government: Municipal Finance Management Act, 2003 (Act No.56 of 2003) and regulations made under this Act.

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Jeffrey Donson
Executive Mayor

Date: 2026-07-31

3. Implementation, Monitoring and review – One year

The Local Government: Municipal Finance Management, 2003 (Act No. 56 of 2003) (MFMA) required that municipalities prepare a Service Delivery and Budget Implementation Plan (SDBIP) as a strategic financial management tool to ensure that budgetary decisions that are adopted by municipalities for the financial year aligned with their strategic planning tool, the Integrated Development Plan (IDP). The SDBIP is a contract between Council, administration and the community. It gives effect to the IDP and budget of the municipality. The SDBIP is a one – year detailed implementation plan which gives effect to the IDP and Budget of the Municipality. It is a contract between the administration, Council and community expressing the goals and objectives set by Council as quantifiable outcomes that can be implemented by the administration over the next twelve months. This provides the basis of measuring the performance in service delivery against end year target and implementation budget.

The five necessary components are:

1. Monthly projections of revenue to be collected for each month
2. Monthly projections of expenditure (operating and capital) and revenue for each vote
3. Quarterly projections of service delivery target and performance indicators
4. Ward information for expenditure and service delivery; and
5. Detailed capital works plan broken down by ward over three years

4. Final Revised Top Layer Service Delivery and Budget Implementation Plan (SDBIP) 2025/2026

KPA 1	Municipal Transformation and institutional development
KPA 2	Basic Service Delivery and Infrastructure Development
KPA 3	Local Economic Development
KPA 4	Municipal Financial Transformation viability and management
KPA 5	Good governance and Public Participation

5. Annexures: Detailed Capital works Project statement

EXPENDITURE STATUS 2025/2026 FY (June 2026)

No.	Grant	Project No	Project Name	Original Budget	Expenditure	Still to spend	% Spend	Status/Progress/Comments
1	MIG			R 19 040 900,00	R 19 040 900,00	R -	100%	
2	Water Resilience Grant		Municipal Water Resilience Grant	R 5 193 218,17	R 4 357 255,60	R 835 962,57	84%	
		TOTALS		**R 24 234 118,17**	**R 23 398 155,60**	**R 835 962,57**	**96,6%**	**EXPENDITURE FOR 2025/2026 FY**

6. SA 25 Budget Monthly revenue and expenditure

WC041 Kannaland - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 30/06/2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		7 819	7 819	7 819	7 819	7 819	7 819	7 819	7 819	7 819	7 819	7 819	7 819	93 831	111 614	114 355
Service charges - Water		2 576	2 576	2 576	2 576	2 576	2 576	2 576	2 576	2 576	2 576	2 576	2 576	30 915	32 334	33 757
Service charges - Waste Water Management		926	926	925	926	925	926	926	926	926	926	926	925	11 113	7 723	8 063
Service charges - Waste Management		897	897	897	897	897	897	897	897	897	897	897	897	10 758	10 045	10 832
Sale of Goods and Rendering of Services		29	29	29	29	29	29	29	29	29	29	29	29	347	309	322
Agency services		121	121	121	121	121	121	121	121	121	121	121	121	1 450	1 517	1 517
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		899	899	899	899	899	899	899	899	899	899	899	900	10 794	8 989	9 374
Interest earned from Current and Non Current Assets		117	117	117	117	117	117	117	117	117	117	117	117	1 399	1 569	1 638
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		53	53	53	53	53	53	53	53	53	53	53	53	639	604	539
Licence and permits		18	18	18	18	18	18	18	18	18	18	18	18	215	241	251
Special rating areas		-	-	-	-	-	-	-	-	-	-	-	246	246	209	218
Operational Revenue		20	20	20	20	20	20	20	20	20	20	20	20	246	209	218
Non-Exchange Revenue																
Property rates		2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	30 041	31 090	32 458
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		135	135	135	135	135	135	135	135	135	135	135	135	1 619	241	252
Licences or permits		0	0	0	0	0	0	0	0	0	0	0	0	3	-	-
Transfer and subsidies - Operational		4 517	4 517	4 517	4 517	4 517	4 517	4 517	4 517	4 517	4 517	4 517	4 517	54 200	56 662	91 169
Interest		289	289	289	289	289	289	289	289	289	289	289	289	3 465	3 624	3 783
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		20 919	20 919	20 919	20 919	20 919	20 919	20 919	20 919	20 919	20 919	20 919	21 165	251 279	266 979	308 746
Expenditure By Type																
Employee related costs		8 704	8 704	8 704	8 704	8 704	9 410	8 704	8 704	8 704	8 704	8 704	8 705	105 159	101 782	105 010
Remuneration of councillors		330	330	330	330	330	330	330	330	330	330	330	330	3 956	3 685	3 777
Bulk purchases - electricity		6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	82 476	86 270	90 066
Inventory consumed		686	686	686	686	686	686	686	686	686	686	686	709	8 258	8 714	9 096
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	13 468	13 468	16 958	15 432
Depreciation and amortisation		1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	13 179	13 785	14 392
Interest		112	112	112	112	112	112	112	112	112	112	112	112	1 346	1 408	1 470
Contracted services		1 575	1 575	1 575	1 575	1 575	1 575	1 575	1 575	1 575	1 575	1 575	1 575	18 899	25 936	59 278
Transfers and subsidies		49	49	49	49	49	49	49	49	49	49	49	49	590	617	644
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		1 819	1 819	1 819	1 819	1 819	1 819	1 819	1 819	1 819	1 819	1 819	1 820	21 834	24 243	24 705
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	(12 346)	-	-	-
Total Expenditure		22 370	22 370	22 370	22 370	22 370	23 075	22 370	22 370	22 370	22 370	22 370	22 394	269 166	283 397	323 869
Surplus/(Deficit)		(1 450)	(1 450)	(1 450)	(1 450)	(1 450)	(2 156)	(1 450)	(1 450)	(1 450)	(1 450)	(1 450)	(1 229)	(17 886)	(16 418)	(15 123)
Transfers and subsidies - capital (monetary allocations)		(2 020)	(2 020)	(2 020)	(2 020)	(2 020)	(2 020)	(2 020)	(2 020)	(2 020)	(2 020)	(2 020)	46 449	24 234	12 242	49 357
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(3 470)	(3 470)	(3 470)	(3 470)	(3 470)	(4 175)	(3 470)	(3 470)	(3 470)	(3 470)	(3 470)	45 220	6 348	(4 175)	34 234

7. SA 30 Budgeted monthly cash flow

WC041 Kannaland - Supporting Table SB15 Consolidated Adjustments Budget - monthly cash flow - 30/06/2026

Monthly cash flows	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Cash Receipts By Source	1															
Property rates		1 941	1 941	1941	1 941	1941	1 941	1 941	1941	1 941	1941	1 941	1 941	23 286	28 496	29759
Service charges - electricity revenue		8 928	8 928	8928	8 928	8928	8 928	8 928	8928	8 928	8928	8 928	8 928	107 138	111 323	114056
Service charges - water revenue		1 481	1 481	1481	1 481	1481	1 481	1 481	1481	1 481	1481	1 481	1 481	17775	29 747	31056
Service charges - sanitation revenue		495	495	495	495	495	495	495	495	495	495	495	495	5939	7 105	7418
Service charges - refuse		432	432	432	432	432	432	432	432	432	432	432	432	5190	9 241	9965
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		33	33	33	33	33	33	33	33	33	33	33	33	401	503	434
Interest earned - external investments		117	117	117	117	117	117	117	117	117	117	117	117	1399	1 569	1638
Interest earned - outstanding debtors		231	231	231	231	231	231	231	231	231	231	231	231	2773	2 899	3027
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		151	151	151	151	151	151	151	151	151	151	151	151	1811	419	437
Licences and permits		1	1	1	1	1	1	1	1	1	1	1	1	15	31	33
Agency services		2	2	2	2	2	2	2	2	2	2	2	2	24	25	26
Transfer receipts - operational		4 517	4 517	4517	4 517	4517	4 517	4 517	4517	4 517	4517	4 517	4 517	54200	56 662	91 169
Other revenue		49	49	49	49	49	49	49	49	49	49	49	49	592	518	540
Cash Receipts by Source		18 379	18 379	18379	18 379	18 379	18 379	18 379	18379	18 379	18379	18 379	18 379	220 543	248 540	289 559
Other Cash Flows by Source																
Transfers receipts - capital		2 020	2 020	2020	2 020	2020	2 020	2 020	2020	2 020	2020	2 020	2 020	24234	12 242	49357
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		1 898	1 898	1898	1 898	1898	1 898	1 898	1898	1 898	1898	1 898	1 898	22775	22 947	33349
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		22 296	22 296	22296	22 296	22 296	22 296	22 296	22296	22 296	22296	22 296	22 296	267 552	283 728	372266
Cash Payments by Type																
Employee related costs		8 819	8 819	8819	8 819	8819	8 819	8 819	8819	8 819	8819	8 819	8 819	105832	101 068	105265
Remuneration of councillors		338	338	338	338	338	338	338	338	338	338	338	338	4056	3 685	3777
Finance charges		112	112	112	112	112	112	112	112	112	112	112	112	1346	1 408	1470
Bulk purchases - Electricity		6 873	6 873	6873	6 873	6873	6 873	6 873	6873	6 873	6873	6 873	6 873	82476	86 270	90066
Acquisitions - water & other inventory		693	693	693	693	693	693	693	693	693	693	693	693	8315	7 796	8225
Contracted services		1 704	1 704	1704	1 704	1704	1 704	1 704	1704	1 704	1704	1 704	1 704	20447	26 086	59429
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		1 780	1 780	1780	1 780	1780	1 780	1 780	1780	1 822	1822	1 822	1 822	21 529	23 930	24384
Cash Payments by Type		20 319	20 319	20319	20 319	20 319	20 319	20 319	20319	20 361	20361	20 361	20 361	244001	250 228	292615
Other Cash Flows/Payments by Type																
Capital assets		2 033	2 033	2033	2 033	2033	2 033	2 033	2033	2 033	2033	2 033	2 033	24401	12 242	49357
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		1 313	1 313	1313	1 313	1313	1 313	1 313	1313	1 313	1313	1 313	1 313	15753	16 510	17080
Total Cash Payments by Type		23 666	23 666	23666	23 666	23 666	23 666	23 666	23666	23 707	23707	23 707	23 707	284 155	278 980	359052
NET INCREASE/(DECREASE) IN CASH HELD		(1 370)	(1 370)	(1370)	(1 370)	(1 370)	(1 370)	(1 370)	(1370)	(1 411)	(1411)	(1 411)	(1 411)	(16602)	4 748	13214
Cash/cash equivalents at the month/year beginning:		9 707	8 338	6968	5 598	4229	2 859	1 490	120	(1 250)	(2661)	(4 072)	(5 484)	9707	(6 895)	(2147)
Cash/cash equivalents at the month/year end:		8 338	6 968	5598	4 229	2859	1 490	120	(1250)	(2 661)	(4072)	(5 484)	(6 895)	(6895)	(2 147)	11067

8. 2025/2026 FINAL SERVICE DELIVERY BUDGET IMPLEMENTATION PLAN ANNEXURE 1V

KPA 1: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT
KANNALAND OBJECTIVE To Provide an Efficient Workforce by Aligning our Institutional Arrangements to our Overall Strategy
DISTRICT STRATEGIC OBJECTIVE 1: A Skilled Workforce and Communities
PROVINCIALOUTCOME VIP: Empowering People
NDP OUTCOMES OUTCOME 13: Building a Capable and Developmental State

			2025/2026 TARGETS				
KPI NR	**KEY PERFORMANCE INDICATOR**	**DEPARTMENT**	**QUARTER 4 TARGET**	**Quarter 4 Actual performance**	**Quarter 4 Actual performance**	**Reason for deviation and Corrective measures**	**POE**
KPI 1	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 by end June 2026	Corporate Services	2 people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan by end June 2026.	Not met	Not met	Lack of internal capacity to compile the equity plan, however benchmarking with other municipalities in process.	
KPI 2	Percentage of a municipality's budget actually spent on implementing its workplace skills plan by end June 2026	Corporate Services	25% of a municipality's budget actually spent on implementing its workplace skills plan by end June 2026.	Not met	Not met	The municipality did not budget for the WSP and is using discretionary grants to facilitate training. LGSETA Discretionary grant form SETA will be used for training Sept received R20 000-00 per quarter	

KPI NO	KEY PERFORMANCE INDICATOR	DEPARTMENT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
KPI 3	Number of formal residential households with access to basic level of water by end June 2026	Financial Services	4665 of formal residential households with access to basic level of water by end June 2026	4873 of formal residential households with access to basic level of water by end June 2026	Achieved		**Report**
KPI 4	Number of formal residential households with access to basic level of sanitation by end June 2026	Financial Services	4350 formal residential households with access to basic level of sanitation by end June 2026	4526 formal residential households with access to basic level of sanitation by June 26	Achieved		**Report**
KPI 5	Number of formal residential households with access to basic level of electricity by end June 2026	Financial Services	3541 formal residential households with access to basic level of electricity by end June 2026	4097 formal residential households with access to basic level of electricity by end June 2026	Achieved		**Report**
KPI 6	Number of formal residential households with access to basic level of solid	Financial Services	4550 formal residential households with access to basic level of solid	4700 formal residential households with access to basic level of solid waste	Achieved		**Report**

KPI NO	KEY PERFORMANCE INDICATOR	DEPARTMENT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
	waste removal by end June 2026		waste removal by end June 2026	removal by end June 2026			
KPI 7	Number of municipal registered indigent households with access to free basic services by end June 2026	Financial Services	2252 municipal registered indigent households with access to free basic services by end June 2026	2278 municipal registered indigent households with access to free basic services by end June 2026	Achieved		**Report**
KPI 8	Percentage of a municipality's MIG actually spent on projects identified for 2025/26 financial year by end June 2026	Infrastructure Services	25% of a municipality's MIG actually spent on projects identified for 2025/26 financial year by end June 2026	177% of a municipality's MIG actually spent on projects identified for 2025/26 financial year by end June 2026	Achieved		**Report**
KPI 9	Percentage of a municipality's WSIG actually spent on projects identified for 2025/26 financial	Infrastructure Services	25% of a municipality's WSIG actually spent on projects identified for 2025/26 financial	Not achieved	Not achieved	No allocation for WSIG grant	

KPI NO	KEY PERFORMANCE INDICATOR	DEPARTMENT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
	year by end June 2026		year by end March 2026				
KPI 10	Percentage of a municipality's Human Settlements Development Grant (Beneficiaries) actually spent on projects identified for 2025/26 financial year by end June 2026	Corporate and Community Services	25% of a municipality's Human Settlements Development Grant (Beneficiaries) actually spent on projects identified for 2025/26 financial year by end June 2026	Not achieved	Not achieved	No grants received for Q3	
KPI 11	Percentage of municipality's Title Deeds Restoration Grant actually spent for 2025/26 financial year by end June 2026	Corporate and Community Services	25% of municipality's Title Deeds Restoration Grant actually spent for 2025/26 financial year by end June 2026	Not achieved	Not achieved	No allocation for 2025-2026	
KPI 12	Percentage of municipality's Informal	Infrastructure Services	25% of a municipality's Informal	Not achieved	Not achieved	No allocation for 2025-2026	

KPI NO	KEY PERFORMANCE INDICATOR	DEPARTMENT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
	Settlements Upgrading Partnership Grant actually spent on projects identified for a 2025/26 financial year by end June 2026		Settlements Upgrading Partnership Grant actually spent on projects identified for a 2025/26 financial year by end June 2026				
KPI 13	Percentage of municipality's Municipal Energy Resilience Grant actually spent on projects identified for 2025/26 financial year by end June 2026	Infrastructure Services	25% of municipality's Municipal Energy Resilience Grant actually spent on projects identified for 2025/26 financial year by end June 2026	Not achieved	Not achieved	No allocation for 2025-2026	
KPI 14	Percentage of a municipality's Municipal Water Resilience Grant actually spent on projects identified for 2025/26	Infrastructure Services	25% of a municipality's Municipal Water Resilience Grant actually spent on projects identified for 2025/26	Achieved	Achieved	No allocation for 2025/2026	

KPI NO	KEY PERFORMANCE INDICATOR	DEPARTMENT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
	financial year by end June 2026		financial year by end June 2026				

NO.	INDICATOR		QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
KPI 15	Number of jobs created through municipality's local, economic development initiatives by end June 2026	Corporate and Community Services	2 jobs created through municipality's local, economic development initiatives by end June 2026	Not achieved	Not achieved	A budget for LED projects needs to be allocated.	
KPI	Number of jobs created through municipality's capital projects by end June 2026	Corporate and Community Services	15 jobs created through municipality's capital projects by end June 2026	Not achieved	Not achieved	Only 6 jobs were created	Report
KPI 16	Number of jobs created through municipality's EPWP by end June 2026	Infrastructure Services	130 number of jobs created through municipality's EPWP by end June 2025	111 number of jobs created through municipality's EPWP by end June 2026	Achieved		Report
KPI 17	Number of SMMEs training workshops held by end June 2026	Corporate and Community Services	1 SMMEs training workshop held by end June 2026	Achieved	Achieved		Attendance registers
KPI 18	Number of Youth programs held by end June 2026	Corporate and community Services	**1 Youth program held by end June 2026**	Not Achieved	Not Achieved	Program should be adhered to	

KPI NO.	KEY PERFORMANCE INDICATOR	DEPARTMENT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
KPI 19	Percentage of financial viability measured in terms of debt coverage ratio by end June 2026	Financial Services	**35% of financial viability measured in terms of debt coverage ratio by end June 2026**	Not achieved	Not Achieved	Cashflow needs to be increased	
KPI 20	Percentage of financial viability measured in terms of outstanding services debtors to revenue ratio by end June 2026	Financial Services	**95% of** financial viability measured in terms of outstanding services debtors to revenue ratio by end June 2026	Not achieved	Not achieved	Implement strict credit control measures	
KPI 21	Months of financial viability measured in terms of cost courage ratio by end of June 2026.	Financial Services	**2 months** of financial viability measured in terms of cost coverage ratio by end of June 2026.	Not Achieved	Not achieved	Strict credit control measures to be implemented	
KPI 22	Percentage of a Municipalities operational Nasional grants allocated actually spend on projects / programs identified for	Financial Services	**25% of a** Municipalities operational Nasional grants allocated actually spend on projects /	Achieved	Achieved		**Report**

KPI NO.	KEY PERFORMANCE INDICATOR	DEPARTMENT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
	2025/2026 financial year by end of June 2026		programs identified for 2025/2026 financial year by end of June 2026				
KPI 23	Percentage of municipalities operation Provincial grants allocated actually spent on projects/programs identified for 2025/2026 financial year	Financial Services	**25% of a** Municipalities operational Provincial grants allocated actually spend on projects / programs identified for 2025/2026 financial year by end of June 2026	Achieved	Achieved		**Report**

KPI NO.	KEY PERFORMANCE INDICATOR	DEPT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
KPI 24	Number of Annual Financial Statements submitted to the	Financial Services	1 Annual Financial Statement	Not measured	Not measured		

KPI NO.	KEY PERFORMANCE INDICATOR	DEPT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
	Auditor-General by 31 August 2026		s submitted to the Auditor-General by 31 August 2026				
KPI 25	Number of Annual Performance Report submitted to the Auditor-General by 31 August 2026	Office of the Municipal Manager	1 Annual Performance Report submitted to the Auditor-General by 31 August 2026	Not measured	Not measured		
KPI 26	Number of Draft Annual Report submitted to the Auditor-General by 31 August 2026	Office of the Municipal Manager	1 Draft Annual Report submitted to the Auditor-General by 31 August 2025	Not measured	Not measured		

KPI NO.	KEY PERFORMANCE INDICATOR	DEPT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
KPI 27	Number of time schedule outlining key deadlines submitted to council for adoption by end August 2026	Financial Services	1 time schedule outlining key deadlines submitted to council for adoption by end August 2025	Not measured	Not measured		
KPI 28	Number of Oversight Reports tabled to Council by end March 2026	Financial Services	1 2025/26 Oversight Report tabled to Council by end March 2026	Not measured	Not measured		

KPI NO.	KEY PERFORMANCE INDICATOR	DEPT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
KPI 29	Number of Mid-year budget and performance assessment report tabled to council by end January 2026	Financial Services	1 Mid-year budget and performance assessment report tabled to council by end January 2026	Not measured	Not measured		
KPI 30	Number of adjustment budget approved by end February 2026	Financial Services	1 adjustment budget approved by end June 2026	Not measured	Not measured		
KPI 31	Number of Draft Revised/Amended IDP submitted to council by end March 2026	Financial Services	1 Draft Revised/Amended IDP submitted to council by end June 2026	Not measured	Not measured		

KPI NO.	KEY PERFORMANCE INDICATOR	DEPT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
KPI 32	Number of Draft MTREF with budget related policies submitted to council by end March 2026	Financial Services	1 Draft MTREF with budget related policies submitted to council by end of June 2026	Not measured	Not measured		
KPI 33	Number of Final Revised/Amended IDP submitted to council by end May 2026	Office of the Municipal Manager	1 Final Revised/Amended IDP submitted to council by end May 2026	Achieved	Achieved		Council resolution

KPI NO.	KEY PERFORMANCE INDICATOR	DEPT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
KPI 34	Number of Final MTREF with budget related policies submitted to council by end May 2026	Financial Services	1 Final MTREF with budget related policies submitted to council by end June 2026	Achieved	Achieved		
KPI 35	Number of Work Skills Plan submitted to LGSETA by end April 2026	Corporate and Community Services	1 Work Skills Plan submitted to LGSETA by end April 2026	Achieved	Achieved		
KPI 36	Number of Revised Employment Equity Plan tabled to council by end April 2026	Corporate and Community Services	1 Revised Employment Equity Plan tabled to council by end June 2026	Not Achieved	Not Achieved	The employment equity plan must be revised timeously	

KPI NO.	KEY PERFORMANCE INDICATOR	DEPT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
KPI 37	Number of Internal Audit risk-based audit plan approved by audit committee by end June 2026	Corporate and Community Services	1 Internal Audit risk-based audit plan approved by audit committee by end June 2026	Achieved	Achieved		Report
KPI 38	Number of MFMA Section 71 monthly reports submitted to the Accounting Officer by end June 2026	Financial Services	3 MFMA Section 71 monthly reports submitted to the Accounting Officer by end June 2026	Achieved	Achieved		Reports

KPI NO.	KEY PERFORMANCE INDICATOR	DEPT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
KPI 40	Number of MFMA Section 52 quarterly reports submitted to council by end June 2026	Financial Services	1 MFMA Section 52 quarterly report submitted to council by end June 2026	Achieved	Achieved		Reports
KPI 41	Number of Local Labor Forum meetings held by end June 2026	Corporate and Community Services	1 Local Labor Forum meeting held by end June 2026	Achieved 2 Local Labor Forum meetings were held	Achieved 2 Local Labor Forum meetings were held		Attendance registers and agendas.
KPI 42	No of Audit Committee meetings held by end June 2026	Corporate and Community Services	1 Audit Committee meeting held by end June 2026	Achieved	Achieved	Achieved	Attendance register
KPI 43	Number of Council meetings held by end June 2026	Corporate and Community Services	3 Council meetings held by end June 2026	Not Achieved	Not Achieved	Meeting schedule should be adhered to	

KPI NO.	KEY PERFORMANCE INDICATOR	DEPT	2025/26 TARGETS				POE
			QUARTER 4 TARGET	QUARTER 4 ACTUAL PERFORMANCE	QUARTER 4 ACTUAL PERFORMANCE	Reason for deviation and Corrective measures	
KPI 44	Number of IDP Rep Forum meetings held by end June 2026	Corporate and Community Services	1 IDP Rep Forum meeting held by end June 2026	Achieved	Achieved		Agenda
NEW KPI	Number of risk assessments conducted by June 2026	Office of the Municipal Manager	Number of risk assessments conducted by June 2026	Achieved	Achieved		Report

Performance Outcome

	KPI Not measured	9
	KPI Met	21
	KPI Not achieved	15
	Total KPI	45

The total amount of KPIs is 45

Total number of KPI's not measured in quarter 4 are 9

Total Number of KPI's not met are 15

Total number of KPI's met are 21

of the KPI's measured in Q4 amounts to 47% of the overall performance assessment.

J DONSON

EXECUTIVE MAYOR