

Section 72 Mid- Year Performance Assessment Report

2025/2026

01 July – 31 December 2025

This report is compiled in terms Section 72 of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 and is unaudited



Table of Contents

1.	Introduction	6
2.	Financial Performance	6
3.	Service Delivery Performance Analysis.....	6
3.1	<i>Creating a Culture of Performance</i>	6
(i)	Performance Framework	6
(ii)	Implementation of Performance Management	6
(iii)	Monitoring Performance	7
3.2	<i>Overall Service Delivery Performance</i>	7
(i)	Summary Performance against the National KPA'S	7
(ii)	Performance against the National Key Performance Indicators (NKPIs)	8
(iii)	Municipal Transformation and Institutional Development	8
(iv)	Summary Performance against the Municipal Strategic Objectives	11
4.	Adjustment Budget.....	11
5.	Outstanding matters on the past year's Annual Report (2024/25)	12
6.	Summary and challenges	12
7.	Annexure a — 2025/2026 top layer SDBIP per municipal strategic objectives (SO) and assessment of targets achieved (mid-year assessment)	13
7.1	Develop and Grow George	13
7.2	Safe, Clean and Green	15
7.3	Affordable Quality Services	16
7.4	Good Governance and Human Capital	21
7.5	Participative Partnerships.....	23
8.	Conclusion	24
	ANNEXURE B — progress made with the implementation of corrective measures of KPIs not met in the top layer SDBIP for 2024/25.....	25

List of Table

Table 1: Performance Assessment Criteria	7
Table 2: Summary performance against the NKPAs.....	8
Table 3: Municipal Transformation and Institutional Development.....	8
Table 4: Basic Service Delivery	9
Table 5: Local Economic Development.....	9
Table 6: Municipal Financial Viability and Management	10
Table 7: Good Governance and Public Participation	10
Table 8: Summary performance against the MSOs	11

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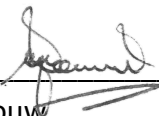
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This report is compiled in terms Section 72 of the Local Government: Municipal Finance Management Act (MFMA), Act. 56 of 2003
unaudited

This Performance Assessment Report is based on reported information only and is un-audited. This report is subject to change on
finalisation of the internal Performance Audit Report for the s72 Performance Assessment Report of the 2025/2026 financial year.

QUALITY CERTIFICATE


I, Godfrey Louw, the Acting Municipal Manager of George Municipality, hereby certify that the Mid-year Performance Assessment Report for the period 1 July 2025 to 31 December 2025 has been prepared in accordance with Sections 72(1)(a) and 52(d) of the Local Government: Municipal Finance Management Act No. 56 of 2003 (MFMA) and regulations made under the Act and accordingly submit the required progress made with the achievement of expenditure targets, key performance indicators, development priorities and targets as determined in the 2025/2026 Budget and 2025/2026 Top Layer Service Delivery and Budget Implementation Plan (SDBIP).

Signature:  _____
Mr. Godfrey Louw
Acting Municipal Manager of George Municipality
21 January 2026

**2025/2026 MID-YEAR PERFORMANCE ASSESSMENT (SECTION 72(1) OF THE LOCAL GOVERNMENT:
MUNICIPAL FINANCE MANAGEMENT ACT NO. 56 OF 2003 (1 JULY 2025 TO 31 DECEMBER 2025)**

To Council

In accordance with Section 72(1)(a) and 52(d) of the Local Government: Municipal Finance Management Act No. 56 of 2003 (MFMA) and regulations made under the Act, I hereby submit the Mid-year Performance Report for the 1st six months of the municipal financial year (1 July 2025 to 31 December 2025) reflecting the progress made with the achievement of expenditure targets, key performance indicators, development priorities and targets as determined in the 2025/2026 Budget and 2025/26 Top Layer Service Delivery and Budget Implementation Plan (SDBIP).

Signature:  _____
Councillor Browen Johnson
Executive Mayor of George Municipality
21 January 2026

1. Introduction

In terms of Section 72(1)(a) and 52(d) of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1)(b) of the MFMA, be submitted to the Mayor, Provincial and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA. The Mid-year Performance Assessment Report and supporting tables of George Municipality is prepared in accordance with MFMA Circular 13 and the Municipal Budget and Reporting Regulations.

2. Financial Performance

A report assessing the Municipality's financial performance for the period 01 July- 31 December 2025 will be submitted to Council as a separate item.

3. Service Delivery Performance Analysis

3.1 Creating a Culture of Performance

(i) Performance Framework

Performance management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the aforementioned regulation 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."* This framework, *inter alia*, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual and service provider performance. The George Municipality recently revised its Performance Management Policy. Said policy was approved by the Mayoral Committee on 18th April 2024.

(ii) Implementation of Performance Management

The IDP 2022 – 2027 was compiled and approved by Council on 30 May 2022 and the revision thereof is approved by Council annually. For the 2025/26 financial year, the IDP Review was approved by Council on the 30 May 2025. Performance toward the implementation of this IDP is evaluated by means of an annual municipal scorecard (the Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP)) at organisational level and through the Departmental SDBIP at departmental level.

The SDBIP is a tool that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the Municipality are implemented. It also allocates responsibilities to Departments to deliver services in terms of the IDP and Budget. The 2025/26 TL SDBIP was prepared and approved by the Executive Mayor on 26 June 2025.

(iii) Monitoring Performance

The SDBIP is loaded on an electronic web-based system (Ignite) after approval by the Mayor. The web-based system sent automated e-mails to the users of the system as a reminder to all staff responsible for updating their actual performance against Key Performance Indicator (KPI) Targets for the previous month's performance. The actual results against monthly targets set, are discussed at Top Management level to determine early warning indicators as well as to discuss corrective measures if needed. The scoring requirements and colour coding is set out below.

Table 1: Performance Assessment Criteria

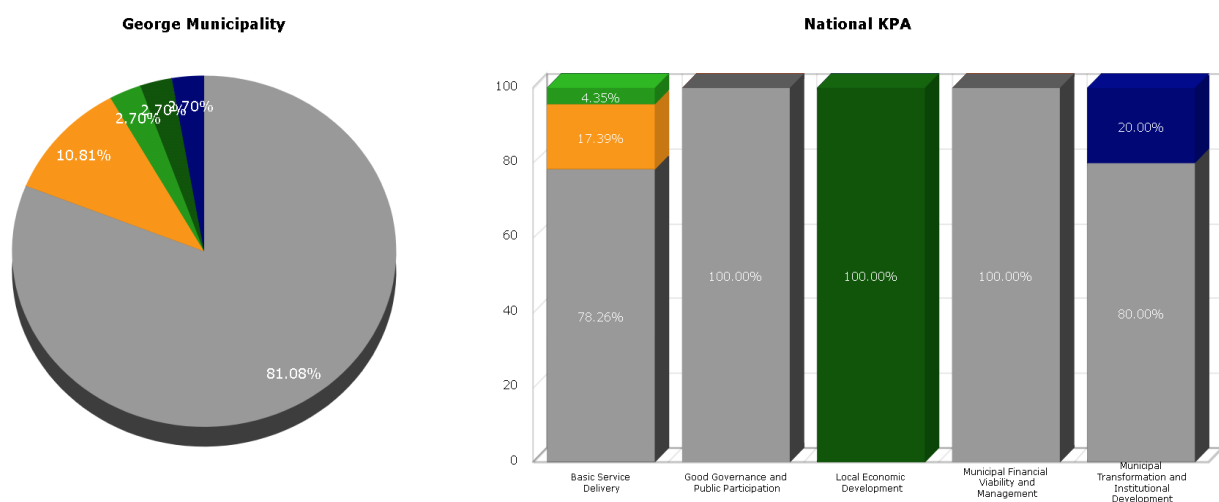
Category	Colour	Explanation
KPI's Not Met	Red	0% >= Actual/Target < 75%
KPI's Almost Met	Orange	75% >= Actual/Target < 100%
KPI's Met	Green	Actual/Target = 100%
KPI's Well Met	Dark Green	100% > Actual/Target < 150%
KPI's Extremely Well Met	Dark Blue	Actual/Target >= 150%

The first Quarterly Performance Assessment Report (01 July- 30 September 2025) was submitted to the Internal Audit Unit for auditing them and thereafter to Council.

3.2 Overall Service Delivery Performance

(i) Summary Performance against the National KPA'S

The graph below illustrates the performance of the George Municipality against the National Key Performance Areas (NKPAs) for the period 01 July- 31 December 2025.



George Municipality		National KPA				
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development
Not Yet Applicable	30 (81.08%)	18 (78.26%)	3 (100.00%)	-	5 (100.00%)	4 (80.00%)
Not Met	-	-	-	-	-	-
Almost Met	4 (10.81%)	4 (17.39%)	-	-	-	-
Met	1 (2.70%)	1 (4.35%)	-	-	-	-
Well Met	1 (2.70%)	-	-	1 (100.00%)	-	-
Extremely Well Met	1 (2.70%)	-	-	-	-	1 (20.00%)
Total	37	23	3	1	5	5
	100%	62.16%	8.11%	2.70%	13.51%	13.51%

Table 2: Summary performance against the NKPAs

(ii) Performance against the National Key Performance Indicators (NKPis)

The following tables indicate the Municipality's performance in terms of the National Key Performance Indicators (NKPI's) required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and section 43 of the Municipal Systems Act (MSA), Act 32 of 2000. These key performance indicators are linked to the National Strategic Objectives.

(iii) Municipal Transformation and Institutional Development

Table 3: Municipal Transformation and Institutional Development

Indicator	Annual Target	Municipal Target	YTD Achievement
		December 2025	December 2025
The percentage of people from employment equity target groups employed (newly appointed) in the three highest levels of management in compliance with the municipality's approved Employment Equity Plan by 30 June 2026	67%	N/A	N/A
Spend 1 % of personnel budget on training by 30 June 2026. {(Actual total training expenditure divided by total personnel budget) x100}	0.48%	N/A	N/A

a) Basic Service Delivery

Table 4: Basic Service Delivery

Indicator	Annual Target	Municipal Target	Municipal Achievement
		December 2025	December 2025
Number of residential water meters which are connected to the municipal water infrastructure network	37 600	N/A	N/A
Number of residential electricity meters connected to the municipal electrical infrastructure network	44 500	N/A	N/A
Number of residential account holders which are billed for sewerage	39 100	N/A	N/A
Number of residential account holders which are billed for refuse removal	40 500	N/A	N/A
Number of indigent account holders receiving free basic water	10 500	10 500	8 348
Number of indigent account holders receiving free basic electricity	14 000	14 000	13 284
Number of indigent account holders receiving free basic sanitation	10 500	10 500	8 363
Number of indigent account holders receiving free basic refuse removal	10 500	10 500	8 354

b) Local Economic Development

Table 5: Local Economic Development

Indicator	Annual Target	Municipal Target	Municipal Achievement
		December 2025	December 2025
Job creation through the Municipality's EPWP projects (KKPI Proxy – MFMA, Reg. S10(d))	1400	500	372

c) Municipal Financial Viability and Management

Table 6: Municipal Financial Viability and Management

Indicator	Annual Target	Municipal Target	Municipal Achievement
		December 2025	December 2025
Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2026 $\{(Short\ Term\ Borrowing + Bank\ Overdraft + Short\ Term\ Lease + Long\ Term\ Borrowing + Long\ Term\ Lease) / (Total\ Operating\ Revenue - Operating\ Conditional\ Grant) \times 100\}$	45%	N/A	N/A
Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 $[(Total\ outstanding\ service\ debtors / revenue\ received\ for\ services) \times 100]$	16%	N/A	N/A
Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 $((Cash\ and\ Cash\ Equivalents - Unspent\ Conditional\ Grants - Overdraft) + Short\ Term\ Investment) / Monthly\ Fixed\ Operational\ Expenditure\ excluding\ (Depreciation,\ Amortisation,\ and\ Provision\ for\ Bad\ Debts,\ Impairment\ and\ Loss\ on\ Disposal\ of\ Assets))$	2	N/A	N/A
Achieve a payment percentage of 95% by 30 June 2026 (Annual Debtors Collection Rate (Last 12 months receipts / last 12 months billing))	95%	N/A	N/A

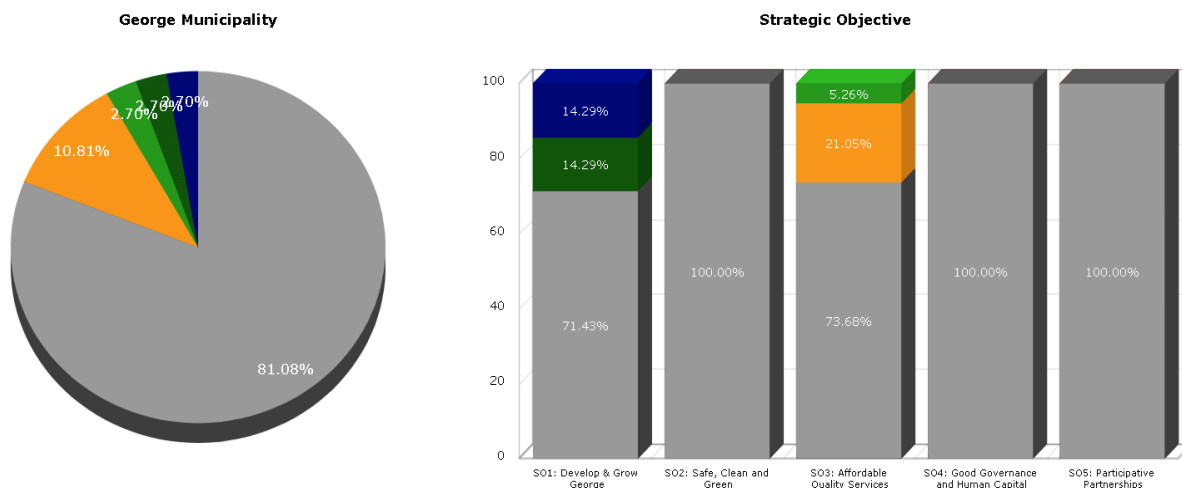
d) Good Governance and Public Participation

Table 7: Good Governance and Public Participation

Indicator	Annual Target	Municipal Target	Municipal Achievement
		December 2025	December 2025
Percentage of the municipal original capital budget actually spent on capital projects by 30 June 2026	85%	N/A	N/A

(iv) Summary Performance against the Municipal Strategic Objectives

The graph below illustrates the performance of the George Municipality per Strategic Objective (SO) as derived from the Municipality's Integrated Development Plan (IDP), for the period 01 July- 31 December 2025.



George Municipality		Municipal Strategic Objectives (SO)				
		SO 1: Develop and Grow George	SO 2: Safe, Clean and Green	SO 3: Affordable Quality Services	SO 4: Good Governance and Human Capital	SO5: Participative Partnerships
Not Yet Applicable	30 (81.08%)	5 (71.43%)	4 (100.00%)	14 (73.68%)	5 (100.00%)	2 (100.00%)
Not Met	-	-	-	-	-	-
Almost Met	4 (10.81%)	-	-	4 (21.05%)	-	-
Met	1 (2.70%)	-	-	1 (5.26%)	-	-
Well Met	1 (2.70%)	1 (14.29%)	-	-	-	-
Extremely Well Met	1 (2.70%)	1 (14.29%)	-	-	-	-
Total:	37	7	4	19	5	2
	100%	18.92%	10.81%	51.35%	13.51%	5.41%

Table 8: Summary performance against the SOs

4. Adjustment Budget

Regulation 23 of the Municipal Budget and Reporting Regulations provides, *inter alia*, for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

A revised Top Layer SDBIP will be submitted with the Adjustments Budget to Council, with the necessary motivation where key performance indicators require adjustment/ amendment(s) as a result of the Adjustments Budget.

5. OUTSTANDING MATTERS ON THE PAST YEAR'S ANNUAL REPORT (2024/25)

As prescribed in section 72(1)(a)(iii) of the MFMA the Accounting Officer must assess the performance of the municipality in the first 6 months considering the past year's Annual Report, and progress on resolving the problems identified in the Annual Report. Please refer to **Annexure B** for detail regarding progress made with the implementation of corrective measures to address the KPIs which have not been met in the TL SDBIP 2024/25.

6. SUMMARY AND CHALLENGES

Annexure A is the unaudited Top Layer SDBIP performance for the first half of the financial year 2025/2026 ending 31 December 2025, which measures George Municipality's overall performance per SO. The report, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

ANNEXURES

Annexure A - Top Layer SDBIP 2025/2026 per Municipal SO and assessment of targets achieved (Mid-year Assessment)

Annexure B - Progress made with the implementation of corrective measures of KPIs not met in the top layer SDBIP for 2024/25

7. ANNEXURE A — 2025/2026 TOP LAYER SDBIP PER MUNICIPAL STRATEGIC OBJECTIVES (SO) AND ASSESSMENT OF TARGETS ACHIEVED (MID-YEAR ASSESSMENT)

7.1 Develop and Grow George

Develop and Grow George (SO 1)															
Ref	Pre-determined Objective	KPI Name	Unit of Measurement	Area	Source of Evidence	Annual Target	01 July – 30 September 2025			01 October – 31 December 2025			Overall Performance 01 July – 31 December 2025		
							Target	Actual	R	Target	Actual	R	Target	Actual	R
TL23	To provide and maintain safe and sustainable sanitation management and infrastructure	Spend 85% of the original BFI/RBIG capital budget (less savings and changes made in the midyear adjustment Budget)	Percentage of BFI/RBIG original capital budget spent by 30 June	Whole Municipal Area: All	CAPEX from Finance Department	85%	20%	18.25%	O	25%	45.85%	B	25%	45.85%	B
TL25	To undertake strategic planning in order to address service delivery challenges in coordinated manner	Submit the revised MSDF to Council by 31 May 2026	Number of revised MSDF to Council by 31 May 2026	Whole Municipal Area: All	Agenda of Council Meeting	1	0	0	N/A	0	0	N/A	0	0	N/A
TL28	To maximise job creation opportunities through government expenditure	Job creation through the Municipality's EPWP projects (NKPI Proxy - MFMA, Reg. S10(d))	Number of EPWP job opportunities created by 30 June 2026	Whole Municipal Area: All	Signed appointment contracts, statistics submitted to Province	1400	200	636	B	500	372	R	700	1 008	G2
Performance comment		Even though performance for quarter 2 was below target, the overall midyear target was achieved. Year to date performance (1008) of Q1 and 2 still exceeds performance targets (700)													
Corrective Action		No corrective action required													
TL30		Submit the Development Plan for Uniondale cemetery to DEDAT by 30 June 2026	Development Plan for Uniondale cemetery submitted	Whole Municipal Area: All	Item submission	1	0	0	N/A	0	0	N/A	0	0	N/A
TL33		Review the IWMP Phase 1 (Waste Characterization Report) and submit to the Section 80 Committee by	The IWSMP Phase 1 reviewed (Waste Characterisation Report) and submitted	Whole Municipal Area: All	Item submission	1	0	0	N/A	0	0	N/A	0	0	N/A

Develop and Grow George (SO 1)															
Ref	Pre-determined Objective	KPI Name	Unit of Measurement	Area	Source of Evidence	Annual Target	01 July – 30 September 2025			01 October – 31 December 2025			Overall Performance 01 July – 31 December 2025		
							Target	Actual	R	Target	Actual	R	Target	Actual	R
		30 June 2026													
TL34		Develop a Community Development Strategy and submit to Section 80 Committee by 30 June 2026	Community Development Strategy developed and submitted	Whole Municipal Area: All	Item submission	1	0	0	N/A	0	0	N/A	0	0	N/A
TL35		Review the Sports Master Plan and submit to Section 80 Committee by 31 March 2026	Sports Master Plan reviewed and submitted	Whole Municipal Area: All	Item submission	1	0	0	N/A	0	0	N/A	0	0	N/A

Summary of Results: Develop and Grow George (SO 1)

	Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
	Unacceptable Performance	0% >= Actual/Target < 75%	0
	Not Fully Effective	75% >= Actual/Target < 100%	0
	Fully Effective	Actual/Target = 100%	0
	Above Expectation	100% > Actual/Target < 150%	1
	Outstanding Performance	Actual/Target >= 150%	1
Total KPIs			7

7.2 Safe, Clean and Green

Safe, Clean and Green (SO 2)															
Ref	Pre-determined Objective	KPI Name	Unit of Measurement	Area	Source of Evidence	Annual Target	01 July – 30 September 2025			01 October – 31 December 2025			Overall Performance 01 July – 31 December 2025		
							Target	Actual	R	Target	Actual	R	Target	Actual	R
TL18	To provide world class water services in George to promote development and fulfil basic needs	Achieve 95% water quality compliance as per SANS 241:2015 by 30 June 2026	Percentage of water quality compliance achieved as measured against the SANS 241:2015 by 30 June 2026	Whole Municipal Area: All	Certificate of analysis from Scientific services	95%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL31	To revitalise the current community facilities to increase the access to services for the public	Develop a Master Plan for the Replacement of Trees and Greening of the City and submit to the Section 80 Committee by 30 June 2026	Master Plan for the Replacement of Trees and Greening of City submitted	Whole Municipal Area: All	Item submission	1	0	0	N/A	0	0	N/A	0	0	N/A
TL32	To revitalise the current community facilities to increase the access to services for the public	Review and submit the Alien Invasive Plan to Council by 30 June 2026	Alien Invasive Plan submitted	Whole Municipal Area: All	Item submission	1	0	0	N/A	0	0	N/A	0	0	N/A
TL37	To provide an effective and efficient law-enforcement and emergency services to all the communities of George in our quest to protect and promote the fundamental rights of life	Review the Disaster Management Plan and submit to Council by 31 March 2026	Disaster Management Plan reviewed and submitted to Council by 31 March 2026	Whole Municipal Area: All	Item submission	1	0	0	N/A	0	0	N/A	0	0	N/A

Summary of Results: Safe, Clean and Green (SO 2)

	Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
	Unacceptable Performance	0% >= Actual/Target < 75%	0
	Not Fully Effective	75% >= Actual/Target < 100%	0
	Fully Effective	Actual/Target = 100%	0
	Above Expectation	100% > Actual/Target < 150%	0
	Outstanding Performance	Actual/Target >= 150%	0
Total KPIs			4

7.3 Affordable Quality Services

Affordable Quality Services (SO 3)															
Ref	Pre-determined Objective	KPI Name	Unit of Measurement	Area	Source of Evidence	Annual Target	01 July – 30 September 2025			01 October – 31 December 2025			Overall Performance 01 July – 31 December 2025		
							Target	Actual	R	Target	Actual	R	Target	Actual	R
TL1	To manage the municipal finances according to the Municipal Management Act in an effective and efficient manner	The percentage of the municipal original capital budget actually spent on capital projects by 30 June 2026 {(Actual amount spent on projects/Total amount budgeted for capital projects less savings)X100}	Percentage of the municipal original capital budget actually spent on capital projects by 30 June 2026	Whole Municipal Area: All	Section 71 Report	85%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL3	To provide world class water services in George to promote development and fulfil basic needs	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of residential water meters which are connected to the municipal water infrastructure network	Whole Municipal Area: All	Reports from the SAMRAS Financial system	37 600	0	0	N/A	0	0	N/A	0	0	N/A
TL4	To provide sufficient electricity for basic needs	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of residential electricity meters connected to the municipal electrical infrastructure network	Whole Municipal Area: All	Ontec reports and reports from the SAMRAS Financial system	44 500	0	0	N/A	0	0	N/A	0	0	N/A
TL5	To provide and maintain safe and sustainable sanitation management and	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of residential account holders which are billed for sewerage	Whole Municipal Area: All	Reports from the SAMRAS Financial system	39 100	0	0	N/A	0	0	N/A	0	0	N/A

Affordable Quality Services (SO 3)															
Ref	Pre-determined Objective	KPI Name	Unit of Measurement	Area	Source of Evidence	Annual Target	01 July – 30 September 2025			01 October – 31 December 2025			Overall Performance 01 July – 31 December 2025		
							Target	Actual	R	Target	Actual	R	Target	Actual	R
	infrastructure														
TL6	To provide integrated waste management services for the entire municipal area	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of residential account holders which are billed for refuse removal	Whole Municipal Area: All	Reports from the SAMRAS Financial system	40 500	0	0	N/A	0	0	N/A	0	0	N/A
TL7	To provide world class water services in George to promote development and fulfil basic needs	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic water	Whole Municipal Area: All	Reports from the SAMRAS Financial system	10 500	10 500	7 495	R	10 500	8 348	O	10 500	8 348	O
Performance comment		The number of indigent account holders receiving free basic water has decreased as a result of the ongoing verification and data cleansing processes to identify and remove non-qualifying applicants, but is steadily increasing. (December 2025)													
Corrective Action		Indigent consumers are required to reapply annually to maintain their status. Since its approval, the municipality has gradually implemented updated indigent policy definitions beginning in the 2022/23 financial year. To support and encourage applications, regular roadshows and re-registration drives have been organised and will continue through the 2025/26 financial year. The municipality has made extra efforts to reach eligible individuals, including a comprehensive validation project completed in May 2025, which involved visiting households to confirm qualifications and update expired statuses, as well as collecting updated contact, income, and social information. These measures ensure accurate registration of qualifying indigent households. We are proactively following our Indigent Action Plan to motivate eligible residents to apply for the subsidy according to the approved policy. The register of indigent consumers grows each month, and we are committed to reaching our goal by 30 June 2026. (December 2025)													
TL8	To provide sufficient electricity for basic needs	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic electricity	Whole Municipal Area: All	Ontec reports and reports from the SAMRAS Financial system	14 000	14 000	12 274	O	14 000	13 284	O	14 000	13 284	O
Performance comment		The number of indigent account holders receiving free basic water has decreased as a result of the ongoing verification and data cleansing processes to identify and remove non-qualifying applicants, but is steadily increasing. (December 2025)													
Corrective Action		Indigent consumers are required to reapply annually to maintain their status. Since its approval, the municipality has gradually implemented updated indigent policy definitions beginning in the 2022/23 financial year. To support and encourage applications, regular roadshows and re-registration drives have been organised and will continue through the 2025/26 financial year. The municipality has made extra efforts to reach eligible individuals, including a comprehensive validation project completed in May 2025, which involved visiting households to confirm qualifications and update expired statuses, as well as collecting updated contact, income, and social information. These measures ensure accurate registration of qualifying indigent households. We are proactively following our Indigent Action Plan to motivate eligible residents to apply for the subsidy according to the approved policy. The register of indigent consumers grows each month, and we are committed to reaching our goal by 30 June 2026. (December 2025)													

Affordable Quality Services (SO 3)															
Ref	Pre-determined Objective	KPI Name	Unit of Measurement	Area	Source of Evidence	Annual Target	01 July – 30 September 2025			01 October – 31 December 2025			Overall Performance 01 July – 31 December 2025		
							Target	Actual	R	Target	Actual	R	Target	Actual	R
TL9	To provide and maintain safe and sustainable sanitation management and infrastructure	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic sanitation	Whole Municipal Area: All	Reports from the SAMRAS Financial system	10 500	10 500	7 454	R	10 500	8 363	O	10 500	8 363	O
Performance comment		The number of indigent account holders receiving free basic water has decreased as a result of the ongoing verification and data cleansing processes to identify and remove non-qualifying applicants, but is steadily increasing. (December 2025)													
Corrective Action		Indigent consumers are required to reapply annually to maintain their status. Since its approval, the municipality has gradually implemented updated indigent policy definitions beginning in the 2022/23 financial year. To support and encourage applications, regular roadshows and re-registration drives have been organised and will continue through the 2025/26 financial year. The municipality has made extra efforts to reach eligible individuals, including a comprehensive validation project completed in May 2025, which involved visiting households to confirm qualifications and update expired statuses, as well as collecting updated contact, income, and social information. These measures ensure accurate registration of qualifying indigent households. We are proactively following our Indigent Action Plan to motivate eligible residents to apply for the subsidy according to the approved policy. The register of indigent consumers grows each month, and we are committed to reaching our goal by 30 June 2026. (December 2025)													
TL10	To provide integrated waste management services for the entire municipal area	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic refuse removal	Whole Municipal Area: All	Reports from the SAMRAS Financial system	10 500	10 500	7 490	R	10 500	8 354	O	10 500	8 354	O
Performance comment		The number of indigent account holders receiving free basic water has decreased as a result of the ongoing verification and data cleansing processes to identify and remove non-qualifying applicants, but is steadily increasing. (December 2025)													
Corrective Action		Indigent consumers are required to reapply annually to maintain their status. Since its approval, the municipality has gradually implemented updated indigent policy definitions beginning in the 2022/23 financial year. To support and encourage applications, regular roadshows and re-registration drives have been organised and will continue through the 2025/26 financial year. The municipality has made extra efforts to reach eligible individuals, including a comprehensive validation project completed in May 2025, which involved visiting households to confirm qualifications and update expired statuses, as well as collecting updated contact, income, and social information. These measures ensure accurate registration of qualifying indigent households. We are proactively following our Indigent Action Plan to motivate eligible residents to apply for the subsidy according to the approved policy. The register of indigent consumers grows each month, and we are committed to reaching our goal by 30 June 2026. (December 2025)													
TL11	To develop mechanisms to ensure viable financial management and control	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2026 {(Short Term Borrowing + Bank Overdraft	Percentage Debt to Revenue obligations met as at 30 June 2026	Whole Municipal Area: All	Reports from the SAMRAS Financial system	45%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

Affordable Quality Services (SO 3)															
Ref	Pre-determined Objective	KPI Name	Unit of Measurement	Area	Source of Evidence	Annual Target	01 July – 30 September 2025			01 October – 31 December 2025			Overall Performance 01 July – 31 December 2025		
							Target	Actual	R	Target	Actual	R	Target	Actual	R
		+ Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) X 100}													
TL12	To maintain effective credit control in the Municipality and enhance and maximise revenue base through improved collection rate	Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 [(Total outstanding service debtors/ revenue received for services) x 100]	Percentage Service debtors as at 30 June 2026	Whole Municipal Area: All	Reports from the SAMRAS Financial system	16%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL13	To manage the municipal finances according to the Municipal Management Act in an effective and efficient manner	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment)/Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	Number of months it takes to cover fix operating expenditure with available cash as at 30 June 2026	Whole Municipal Area: All	Reports from the SAMRAS Financial system	2	0	0	N/A	0	0	N/A	0	0	N/A
TL14	To manage the municipal finances according to the Municipal Management Act in an effective and efficient manner	Achieve a payment percentage of 95% by 30 June 2026 (Annual Debtors Collection Rate (Last 12 months receipts / last 12 months billing)	Percentage of payment achieved by 30 June 2026	Whole Municipal Area: All	Reports from the SAMRAS Financial system	95%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

Affordable Quality Services (SO 3)															
Ref	Pre-determined Objective	KPI Name	Unit of Measurement	Area	Source of Evidence	Annual Target	01 July – 30 September 2025			01 October – 31 December 2025			Overall Performance 01 July – 31 December 2025		
							Target	Actual	R	Target	Actual	R	Target	Actual	R
TL19	To provide world class water services in George to promote development and fulfil basic needs	Limit water network losses to less than 30% measured annually by 30 June 2026	Percentage of water network losses at 30 June 2026	Whole Municipal Area: All	Water Balance Report of the DWS	30%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL20	To provide world class water services in George to promote development and fulfil basic needs	Refurbish and replace existing water pipelines of George Municipality by 30 June 2026	Kilometres of water pipelines refurbished and replaced	Whole Municipal Area: All	Pipes Replaced Summary Report	3	0	0	N/A	0	0	N/A	0	0	N/A
TL21	To provide and maintain safe and sustainable sanitation management and infrastructure	Refurbish and replace existing sewer pipelines of George Municipality by 30 June 2026	Kilometres of sewer pipelines refurbished and replaced	Whole Municipal Area: All	Pipes Replaced Summary Report	3	0	0	N/A	0	0	N/A	0	0	N/A
TL22	To endeavor to improve the reseal of roads such as an extent that potholes are prevented altogether	Rehabilitate and resurface existing roads of George Municipality by 30 June 2026	Kilometres of roads rehabilitated and resurfaced	Whole Municipal Area: All	Road Rehabilitation Summary Report	5	0	0	N/A	1	1	G	1	1	G
TL24	To provide sufficient electricity for basic needs	Limit annual average electricity losses to less than 12% by 30 June 2026(Limit unaccounted for electricity to less than 12% as at 30 June 2025{(Number of units purchased - Number of units Sold (incl. free basic electricity) / Number of units purchased) X100})	Percentage electricity losses at 30 June 2026	Whole Municipal Area: All	Approved calculation supported by Eskom accounts, SAMRAS Report, Itron report, bulk meter report	12%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

Affordable Quality Services (SO 3)															
Ref	Pre-determined Objective	KPI Name	Unit of Measurement	Area	Source of Evidence	Annual Target	01 July – 30 September 2025			01 October – 31 December 2025			Overall Performance 01 July – 31 December 2025		
							Target	Actual	R	Target	Actual	R	Target	Actual	R
TL36	To revitalise the current community facilities to increase the access to services for the public	Number of scheduled public transport access points added by 30 June 2026	Number of access points added	Whole Municipal Area: All	Bus Stop Route Map	5	0	0	N/A	0	0	N/A	0	0	N/A

Summary of Results: Affordable Quality Services (SO 3)

	Not Yet Applicable	KPIs with no targets or actuals in the selected period.	14
	Unacceptable Performance	0% >= Actual/Target < 75%	0
	Not Fully Effective	75% >= Actual/Target < 100%	4
	Fully Effective	Actual/Target = 100%	1
	Above Expectation	100% > Actual/Target < 150%	0
	Outstanding Performance	Actual/Target >= 150%	0
Total KPIs			19

7.4 Good Governance and Human Capital

Good Governance and Human Capital (SO 4)															
Ref	Pre-determined Objective	KPI Name	Unit of Measurement	Area	Source of Evidence	Annual Target	01 July – 30 September 2025			01 October – 31 December 2025			Overall Performance 01 July – 31 December 2025		
							Target	Actual	R	Target	Actual	R	Target	Actual	R
TL2	To undertake strategic planning in order to address service delivery challenges in coordinated manner	Review the 3 year Internal Audit Plan based on the risk assessment and submit to Audit Committee by 30 June 2026	Number of RBAP (Risk Based Audit Plan) reviewed and submitted to Audit Committee by 30 June 2026	Whole Municipal Area: All	Minutes of Audit committee meeting and actual IA Plan	1	0	0	N/A	0	0	N/A	0	0	N/A
TL15	To undertake strategic planning in order to address service delivery challenges in coordinated manner	Develop a Municipal Audit Action Plan (MAAP) by 31 January 2026	Municipal Audit Action Plan (MAAP) developed by 31 January 2026	Whole Municipal Area: All	Municipal Audit Action Plan (MAAP)	1	0	0	N/A	0	0	N/A	0	0	N/A

Good Governance and Human Capital (SO 4)															
Ref	Pre-determined Objective	KPI Name	Unit of Measurement	Area	Source of Evidence	Annual Target	01 July – 30 September 2025			01 October – 31 December 2025			Overall Performance 01 July – 31 December 2025		
							Target	Actual	R	Target	Actual	R	Target	Actual	R
TL16	To undertake regular human resource audits to determine skills gaps, staff diversity and develop skills programmes	Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	% of people from employment equity target groups employed	Whole Municipal Area: All	Proof of submission to the MM on the three highest levels of management.	67%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL17	To undertake regular human resource audits to determine skills gaps, staff diversity and develop skills programmes	Spend 1% of personnel budget on training by 30 June 2026 {(Actual total training expenditure divided by total personnel budget) x100}	Percentage of the personnel budget actually spent on training	Whole Municipal Area: All	Financial reports from SAMRAS financial system	0.48%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL27	To undertake strategic planning in order to address service delivery challenges in coordinated manner	Submit the Final Annual Report and Oversight Report to Council by 31 March 2026	Number of Final Annual Reports and Oversight Report submitted by 31 March 2026	Whole Municipal Area: All	Proof of submission	1	0	0	N/A	0	0	N/A	0	0	N/A

Summary of Results: Good Governance and Human Capital (SO 4)

	Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
	Unacceptable Performance	0% >= Actual/Target < 75%	0
	Not Fully Effective	75% >= Actual/Target < 100%	0
	Fully Effective	Actual/Target = 100%	0
	Above Expectation	100% > Actual/Target < 150%	0
	Outstanding Performance	Actual/Target >= 150%	0
Total KPIs			5

7.5 Participative Partnerships

Participative Partnerships (SO 5)															
Ref	Pre-determined Objective	KPI Name	Unit of Measurement	Area	Source of Evidence	Annual Target	01 July – 30 September 2025			01 October – 31 December 2025			Overall Performance 01 July – 31 December 2025		
							Target	Actual	R	Target	Actual	R	Target	Actual	R
TL26	To undertake strategic planning in order to address service delivery challenges in coordinated manner	Submit the Draft IDP to Council by 31 March 2026	Number of Draft IDPs submitted to Council by 31 March 2026	Whole Municipal Area: All	Proof of submission	1	0	0	N/A	0	0	N/A	0	0	N/A
TL29	To undertake strategic planning in order to address service delivery challenges in coordinated manner	Submit NEMA Section 24 G application with all necessary specialist studies (application must include public participation) by 30 June 2026	Submit NEMA Section 24 G application with all necessary specialist studies (application must include public participation) by 30 June 2026	Whole Municipal Area: All	Proof of submission	1	0	0	N/A	0	0	N/A	0	0	N/A

Summary of Results: Good Governance and Human Capital (SO 5)

	Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
	Unacceptable Performance	0% >= Actual/Target < 75%	0
	Not Fully Effective	75% >= Actual/Target < 100%	0
	Fully Effective	Actual/Target = 100%	0
	Above Expectation	100% > Actual/Target < 150%	1
	Outstanding Performance	Actual/Target >= 150%	1
Total KPIs			6

8. Conclusion

The TL SDBIP 2025/26 comprises of 37 KPIs. The table below depicts the performance:

	No KPI Target This Quarter	30
	Unacceptable Performance	0
	Not Fully Effective	4
	Fully Effective	1
	Above Expectation	1
	Outstanding Performance	1
Total KPIs		37

ANNEXURE B — PROGRESS MADE WITH THE IMPLEMENTATION OF CORRECTIVE MEASURES OF KPIS NOT MET IN THE TOP LAYER SDBIP FOR 2024/25

Ref	Pre-determined Objectives	KPI	Unit of Measurement	Previous Year Performance	Annual Target	Revised Target	Overall Performance for 01 July 2024 to 30 June 2025			Performance comments / Reason(s) for deviation from target (under and over performance)	Improvement Plan(s) to correct deviation from target (under performance)	Progress as at 31 December 2025
							Target	Actual	R			
TL5	To provide world class water services in George to promote development and fulfil basic needs	Complete the mechanical and electrical upgrade of the 20ML water extension by 30 June 2025 (Water Purification)	Project completed by 30 June 2025	0	1	1	1	0	R	The 20 ML/day WTW was actually practically completed in May 2025 when it started delivering 20 ML/day purified water and the existing waterworks were stopped. However, a Practical Completion Certificate or Take Over Certificate has not yet been issued, as the Contract/Project also includes the Residual/Sludge works which are not yet operational. (June 2025)	Dealing with contractual matters in terms of the applicable Contract. (June 2025)	The Trial Operation Period for the Residuals/Sludge facility had commenced. Finalisation of minor works is still in progress. A Dispute Avoidance process is underway to resolve contractual matters with the Contractor. An external legal service provider has been appointed to provide contract law expertise to address more complex contract issues.
TL25	To provide world class water services in George to promote development and fulfil basic needs	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic water	10 488	10 500	10 500	10 500	7 162	R	Actual lower due to ongoing verification of indigent account holders and data cleansing to remove non-qualifying applicants. (June 2025)	Indigent consumers must reapply annually to retain their status. The municipality has implemented a phased approach to apply the revised definitions of the indigent policy since its approval, starting from the 2022/23 financial year. Annual indigent roadshows and re-registration	Indigent consumers are required to reapply annually to retain their indigent status. This means that each year the indigent subsidy for registered households expires and must be renewed through a new application. Pensioners are excluded from this requirement, as their

Ref	Pre-determined Objectives	KPI	Unit of Measurement	Previous Year Performance	Annual Target	Revised Target	Overall Performance for 01 July 2024 to 30 June 2025			Performance comments / Reason(s) for deviation from target (under and over performance)	Improvement Plan(s) to correct deviation from target (under performance)	Progress as at 31 December 2025
							Target	Actual	R			
											campaigns were conducted to assist consumers and solicit applications, continuing into the 2024/25 financial year. From February 2024, after appointing a new service provider for the credit control and indigent management system, the municipality made additional efforts to reach indigent consumers. An indigent validation project, completed in May 2025, involved household visits and validation to ensure only valid qualifying indigent households are registered. These efforts included household visits to notify consumers of their expired status and provide opportunities to reapply for indigent support. These visits also helped update contact, income, and social assessment information. For the 2024/25 financial year, 8,096 households received indigent application support, and 3,882 house audits were conducted for first-time indigent applicants. These efforts ensure that only valid	indigent subsidy remains valid for a period of three years. To improve the coverage and timely processing of indigent applications, the municipality has implemented a focused action plan for the 2025/26 financial year. EPWP staff appointments were made with effect from 1 November 2025 to support the capturing and administration of indigent applications, helping to streamline and expedite the approval process. Indigent roadshows and continuous re-registration campaigns remain in place to assist consumers, raise awareness, and encourage eligible households to apply or renew their indigent status. These ongoing outreach efforts aim to ensure that all qualifying households are reached and supported throughout the 2025/26 financial year.

Ref	Pre-determined Objectives	KPI	Unit of Measurement	Previous Year Performance	Annual Target	Revised Target	Overall Performance for 01 July 2024 to 30 June 2025			Performance comments / Reason(s) for deviation from target (under and over performance)	Improvement Plan(s) to correct deviation from target (under performance)	Progress as at 31 December 2025
							Target	Actual	R			
											qualifying indigent households are registered. (June 2025)	
TL26	To provide sufficient electricity for basic needs	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic electricity	15 439	14 000	14 000	14 000	11 341	O	Actual lower due to ongoing verification of indigent account holders and data cleansing to remove non-qualifying applicants. (June 2025)	[Indigent consumers must reapply annually to retain their status. The municipality has implemented a phased approach to apply the revised definitions of the indigent policy since its approval, starting from the 2022/23 financial year. Annual indigent roadshows and re-registration campaigns were conducted to assist consumers and solicit applications, continuing into the 2024/25 financial year. From February 2024, after appointing a new service provider for the credit control and indigent management system, the municipality made additional efforts to reach indigent consumers. An indigent validation project, completed in May 2025, involved household visits and validation to ensure only valid qualifying indigent households are registered. These efforts included household visits to	Indigent consumers are required to reapply annually to retain their indigent status. This means that each year the indigent subsidy for registered households expires and must be renewed through a new application. Pensioners are excluded from this requirement, as their indigent subsidy remains valid for a period of three years. To improve the coverage and timely processing of indigent applications, the municipality has implemented a focused action plan for the 2025/26 financial year. EPWP staff appointments were made with effect from 1 November 2025 to support the capturing and administration of indigent applications, helping to streamline and expedite the approval process. Indigent roadshows and continuous re-registration campaigns remain in place to

Ref	Pre-determined Objectives	KPI	Unit of Measurement	Previous Year Performance	Annual Target	Revised Target	Overall Performance for 01 July 2024 to 30 June 2025			Performance comments / Reason(s) for deviation from target (under and over performance)	Improvement Plan(s) to correct deviation from target (under performance)	Progress as at 31 December 2025
							Target	Actual	R			
											notify consumers of their expired status and provide opportunities to reapply for indigent support. These visits also helped update contact, income, and social assessment information. For the 2024/25 financial year, 8,096 households received indigent application support, and 3,882 house audits were conducted for first-time indigent applicants. These efforts ensure that only valid qualifying indigent households are registered. (June 2025)	assist consumers, raise awareness, and encourage eligible households to apply or renew their indigent status. These ongoing outreach efforts aim to ensure that all qualifying households are reached and supported throughout the 2025/26 financial year.
TL27	To provide and maintain safe and sustainable sanitation management and infrastructure	Provision of basic service delivery to George Residents (NKPI Proxy - MFMA, Reg. S10(a))	Number of indigent account holders receiving free basic sanitation	10 500	10 500	10 500	10 500	7 137	R	Actual lower due to ongoing verification of indigent account holders and data cleansing to remove non-qualifying applicants. (June 2025)	Indigent consumers must reapply annually to retain their status. The municipality has implemented a phased approach to apply the revised definitions of the indigent policy since its approval, starting from the 2022/23 financial year. Annual indigent roadshows and re-registration campaigns were conducted to assist consumers and solicit applications, continuing into the 2024/25 financial year. From February 2024, after appointing a new service	Indigent consumers are required to reapply annually to retain their indigent status. This means that each year the indigent subsidy for registered households expires and must be renewed through a new application. Pensioners are excluded from this requirement, as their indigent subsidy remains valid for a period of three years. To improve the coverage and timely processing of indigent applications, the municipality has implemented a focused

Ref	Pre-determined Objectives	KPI	Unit of Measurement	Previous Year Performance	Annual Target	Revised Target	Overall Performance for 01 July 2024 to 30 June 2025			Performance comments / Reason(s) for deviation from target (under and over performance)	Improvement Plan(s) to correct deviation from target (under performance)	Progress as at 31 December 2025
							Target	Actual	R			
											provider for the credit control and indigent management system, the municipality made additional efforts to reach indigent consumers. An indigent validation project, completed in May 2025, involved household visits and validation to ensure only valid qualifying indigent households are registered. These efforts included household visits to notify consumers of their expired status and provide opportunities to reapply for indigent support. These visits also helped update contact, income, and social assessment information. For the 2024/25 financial year, 8,096 households received indigent application support, and 3,882 house audits were conducted for first-time indigent applicants. These efforts ensure that only valid qualifying indigent households are registered. (June 2025)	action plan for the 2025/26 financial year. EPWP staff appointments were made with effect from 1 November 2025 to support the capturing and administration of indigent applications, helping to streamline and expedite the approval process. Indigent roadshows and continuous re-registration campaigns remain in place to assist consumers, raise awareness, and encourage eligible households to apply or renew their indigent status. These ongoing outreach efforts aim to ensure that all qualifying households are reached and supported throughout the 2025/26 financial year.
TL28	To provide integrated waste manageme	Provision of basic service delivery to George Residents (NKPI Proxy -	Number of indigent account holders	10 318	10 500	10 500	10 500	7189	R	Actual lower due to ongoing verification of indigent account holders and data	Indigent consumers must reapply annually to retain their status. The municipality has implemented a phased	Indigent consumers are required to reapply annually to retain their indigent status. This means that each year the

Ref	Pre-determined Objectives	KPI	Unit of Measurement	Previous Year Performance	Annual Target	Revised Target	Overall Performance for 01 July 2024 to 30 June 2025			Performance comments / Reason(s) for deviation from target (under and over performance)	Improvement Plan(s) to correct deviation from target (under performance)	Progress as at 31 December 2025
							Target	Actual	R			
	nt services for the entire municipal area	MFMA, Reg. S10(a))	receiving free basic refuse removal							cleansing to remove non-qualifying applicants. (June 2025)	approach to apply the revised definitions of the indigent policy since its approval, starting from the 2022/23 financial year. Annual indigent roadshows and re-registration campaigns were conducted to assist consumers and solicit applications, continuing into the 2024/25 financial year. From February 2024, after appointing a new service provider for the credit control and indigent management system, the municipality made additional efforts to reach indigent consumers. An indigent validation project, completed in May 2025, involved household visits and validation to ensure only valid qualifying indigent households are registered. These efforts included household visits to notify consumers of their expired status and provide opportunities to reapply for indigent support. These visits also helped update contact, income, and social assessment information. For the 2024/25 financial year, 8,096	indigent subsidy for registered households expires and must be renewed through a new application. Pensioners are excluded from this requirement, as their indigent subsidy remains valid for a period of three years. To improve the coverage and timely processing of indigent applications, the municipality has implemented a focused action plan for the 2025/26 financial year. EPWP staff appointments were made with effect from 1 November 2025 to support the capturing and administration of indigent applications, helping to streamline and expedite the approval process. Indigent roadshows and continuous re-registration campaigns remain in place to assist consumers, raise awareness, and encourage eligible households to apply or renew their indigent status. These ongoing outreach efforts aim to ensure that all qualifying households are reached and supported

Ref	Pre-determined Objectives	KPI	Unit of Measurement	Previous Year Performance	Annual Target	Revised Target	Overall Performance for 01 July 2024 to 30 June 2025			Performance comments / Reason(s) for deviation from target (under and over performance)	Improvement Plan(s) to correct deviation from target (under performance)	Progress as at 31 December 2025
							Target	Actual	R			
											households received indigent application support, and 3,882 house audits were conducted for first-time indigent applicants. These efforts ensure that only valid qualifying indigent households are registered. (June 2025)	throughout the 2025/26 financial year.
TL32	To manage the municipal finances according to the Municipal Management Act in an effective and efficient manner	Achieve a payment percentage of 95% by 30 June 2025 {(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100}	Percentage of payment achieved by 30 June 2025	91.87%	95%	95%	95%	92.43%	O	The Collection rate for the year to date is below target mainly due to the impact of the rising cost of living caused by the underperforming national economy. Economic instability led to increased unemployment and decreased household income levels. Several mitigating measures are being undertaken to take mitigate this reality and to improve the collection rate. (June 2025)	Various credit control actions are being strengthened, including the collection of arrear debts through prepaid meters by recovering up to 50% of electricity sales to settle outstanding account debt. The municipality also significantly focused more on indigent outreaches to ensure that consumers that require assistance, receive the necessary support; and to identify consumers that can afford to pay but do not want to pay, then further legal action are followed against them. (June 2025)	Various credit control measures are being strengthened, including the recovery of arrear debt through prepaid electricity meters by allocating 55% of electricity purchases for accounts aged 30 to 60 days, and 65% for accounts older than 60 days, toward settling outstanding balances. The municipality has also intensified its indigent outreach initiatives to ensure that consumers who require assistance are identified and supported appropriately. These outreaches also help distinguish between households that genuinely qualify for indigent support and those who have the means to pay but choose not to. In cases where consumers

Ref	Pre-determined Objectives	KPI	Unit of Measurement	Previous Year Performance	Annual Target	Revised Target	Overall Performance for 01 July 2024 to 30 June 2025			Performance comments / Reason(s) for deviation from target (under and over performance)	Improvement Plan(s) to correct deviation from target (under performance)	Progress as at 31 December 2025
							Target	Actual	R			
												are able to pay yet remain non-compliant, the municipality proceeds with further legal action to enforce payment and ensure accountability. In addition, the municipality is in the process of addressing old debt to improve the accuracy and integrity of consumer accounts.
TL16	To undertake regular human resource audits to determine skills gaps, staff diversity and develop skills programmes	Spend 1% of personnel budget on training by 30 June 2025 {(Actual total training expenditure divided by total personnel budget)x100}	Percentage of the personnel budget actually spent on training	0.29%	0.48%	0.48%	0.48%	0.46%	O	The total Adjusted Personnel Budget was R 806 876 770 and the expenditure on training was R 3 742 883.38. The initial target was based on a different Personnel budget due to budget office adjustments and the training budget was also reduced from which the initial target of 0.48 was established. In order to achieve the 0.48 target no changes or adjustment should take place. In addition	No adjustment to the personnel or training budget should be done during the FY. (June 2025)	During the current financial year all efforts have been made not to reduce/virement from the training budget of R4 000 000. Due to unforeseen circumstances an urgent virement was required. This will possibly be corrected during the adjustment budget process. Other means to virement back funding is currently under discussion in order not to affect the performance target and actual expenditure for the 2025/2026 financial year.

Ref	Pre-determined Objectives	KPI	Unit of Measurement	Previous Year Performance	Annual Target	Revised Target	Overall Performance for 01 July 2024 to 30 June 2025			Performance comments / Reason(s) for deviation from target (under and over performance)	Improvement Plan(s) to correct deviation from target (under performance)	Progress as at 31 December 2025
							Target	Actual	R			
										to this you will only be able to meet the target if you spend the full budget leaving R0 left which is highly unlikely and may result in over expenditure while trying to spend the budget while leaving no variance. The expenditure % of the training budget we received was spent up to 99%. (June 2025)		