



**2025/2026**

**MID TERM PERFORMANCE REPORT FOR  
ILEMBE DISTRICT MUNICIPALITY  
JULY 2025 – DECEMBER 2025**

**TOP LAYER REPORT**

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## ACRONYMS

1. AFS	-	Annual Financial Statements
2. AG	-	Auditor-General
3. BAC	-	Bid Adjudication Committee
4. BEC	-	Bid Evaluation Committee
5. BSC	-	Bid Specification Committee
6. CLO	-	Community Liason Officer
7. COGTA	-	Cooperative Governance and Traditional Affairs
8. CPG	-	Contract Participation Goal
9. DIF	-	District Intergovernmental Forum
10. DWS	-	Department of Water and Sanitation
11. EI	-	Enterprise iLembe (The Entity)
12. EIA	-	Environmental Impact Assessment
13. EPWP	-	Extended Public Works Programme
14. EXCO	-	Executive Committee
15. ICT	-	Information and Communication Technology
16. IDM	-	iLembe District Municipality
17. IDP	-	Intergrated Development Plan
18. KPA	-	Key Performance Area
19. KPI	-	Key Performance Indicator
20. LED	-	Local Economic Development
21. LPA	-	Local Public Administration
22. LR	-	Labour Relations
23. MANCO	-	Management Committee
24. MFMA	-	Municipal Finance Management Act

## 1. INTRODUCTION

The Municipal Systems Act (MSA) of 2000 mandates municipalities to establish performance management systems, and the Planning and Performance Management Regulations of 2001 describes the municipality's performance management system as consisting of a framework that articulates and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed and to determine the roles of different stakeholders.

The second quarter/midterm report covers the period 1<sup>st</sup> July to 31<sup>st</sup> December 2025 and the purpose of this report is to outline the progress/performance for this period as per the approved Service Delivery and Budget Implementation Plan (SDBIP) (Attached as an annexure), for the 2025/2026 financial year.

The Municipal Manager appreciates the effort and enthusiasm shown and hopes it continues to meet the municipality's commitment to provide high quality reports.

Ilembe's Top Layer Scorecard continues to be structured according to the five prescribed national Key Performance Areas (KPA's). These are:

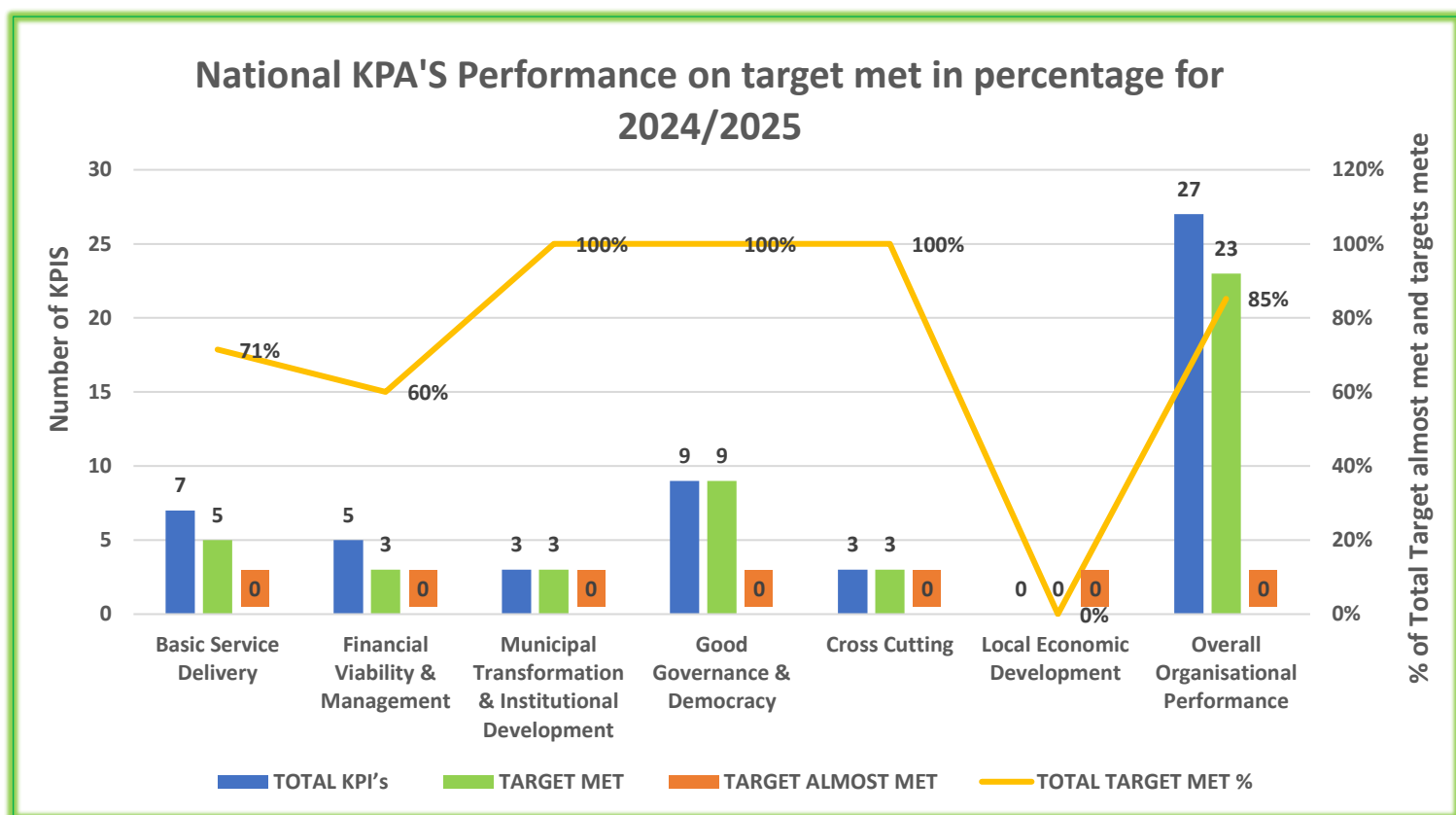
- ❖ Basic Service Delivery
- ❖ Local Economic Development
- ❖ Municipal Transformation & Institutional Development
- ❖ Municipal Financial Viability & Management
- ❖ Good Governance & Public Participation
- ❖ Cross Cutting

## 2. TOP LAYER SCORECARD

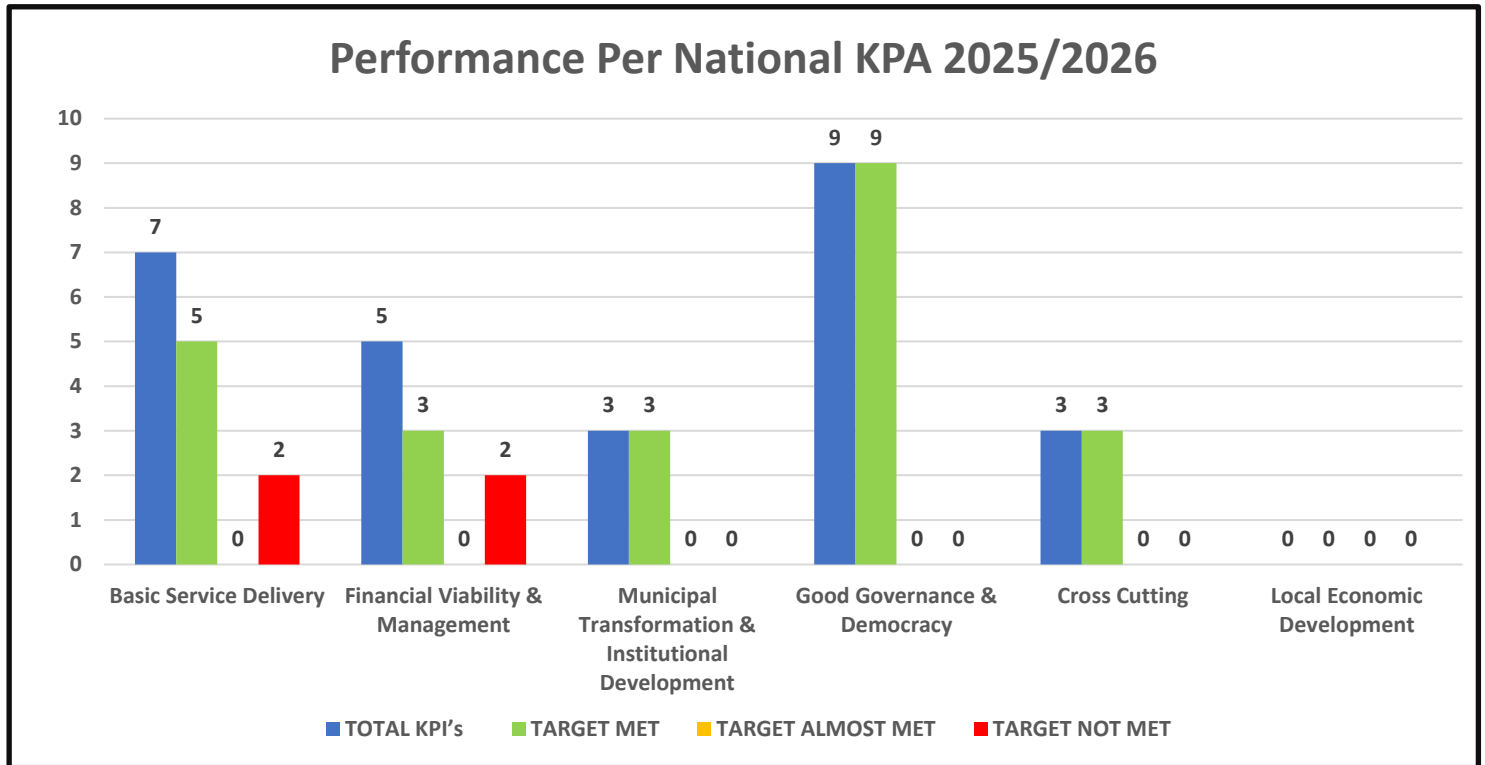
The top layer scorecard is a layered plan, with the top layer dealing with consolidated service delivery targets and linking these targets to departmental Service Delivery and Budget Implementation Plans (attached as Annexures).

The following table indicates the National Key Performance Areas (NKPA's) which includes the number of Key Performance Indicators (KPI's) on the Top Layer scorecard

NATIONAL KPA's	TOTAL KPI's	TARGET MET	TARGET ALMOST MET	TOTAL TARGET MET %
Basic Service Delivery	7	5	0	71%
Financial Viability & Management	5	3	0	60%
Municipal Transformation & Institutional Development	3	3	0	100%
Good Governance & Democracy	9	9	0	100%
Cross Cutting	3	3	0	100%
Local Economic Development	0	0	0	0%
<b>Overall Organisational Performance</b>	<b>27</b>	<b>23</b>	<b>0</b>	<b>85%</b>



The following diagram depicts the performance per national KPA on the Top Layer scorecard:

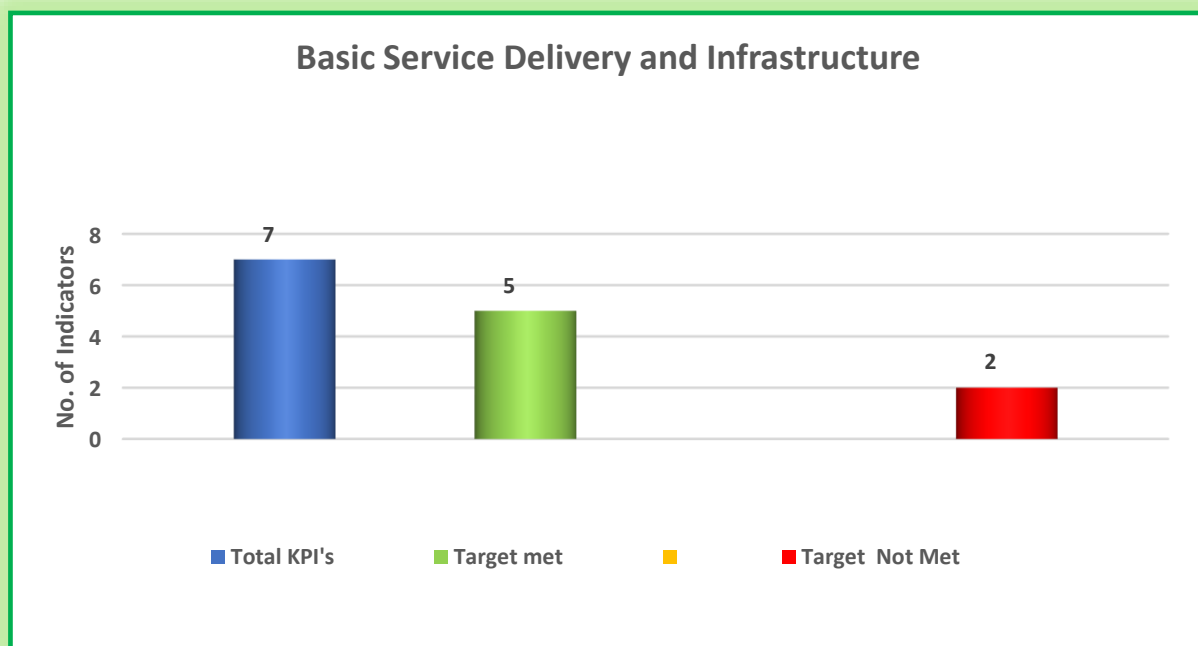


NATIONAL KPA's	TOTAL KPI's	TARGET MET	TARGET ALMOST MET	TARGET NOT MET
Basic Service Delivery	7	5	0	2
Financial Viability & Management	5	3	0	2
Municipal Transformation & Institutional Development	3	3	0	0
Good Governance & Democracy	9	9	0	0
Cross Cutting	3	3	0	0
Local Economic Development	0	0	0	0

Performance rating is made up of the following;

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.
R	KPI Not Met	0% <= Actual/Target <= 94.999%
O	KPI Almost Met	95.000% <= Actual/Target <= 99.999%
G	KPI Met	Actual meets Target (Actual/Target = 100%)
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%
B	KPI Extremely Well Met	150.000% <= Actual/Target

### 3. BASIC SERVICE DELIVERY – NATIONAL KPA



NATIONAL KPA's	TOTAL KPI's	TARGET MET	TARGET ALMOST MET	TARGET NOT MET	TOTAL TARGET MET %
BASIC SERVICE DELIVERY	7	5	0	0	71%

The core function of the municipality is to ensure sustainable provision of water and sanitation services and improve access to these basic services thereby reducing backlogs. The provision of water must be of excellent quality that will meet or exceed the National Standards. Response time to water and sanitation interruptions is crucial for services reinstated therefore specific timeframes have been set that must be adhered to and monitored for continuous customer service.

The table below shows the number of households' target for water connections (TL237) and VIP toilets constructed (TL234) in the 2025/2026 financial year:

TOP LEVEL SUMMARY OF 2025/2026 HOUSEHOLD (HH) BENEFICIARIES				
	TOTAL NUMBER - ANNUAL TARGET- ORIGINAL	Q2 TARGET	Q2 ACTUAL NUMBER CONSTRUCTED	PERCENTAGE ACHIEVEMENT AGAINST TARGET
<b>WATER</b>	<b>955</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SANITATION – VIP TOILETS</b>	<b>2100</b>	<b>850</b>	<b>1144</b>	<b>134%</b>

### 3.1 EXPENDITURE

The overall expenditure on water and sanitation projects is as follows:

#### Capital & Operational Grants Expenditure

SOURCE OF FUNDING	ORIGINAL BUDGET	QUARTER 2 BUDGET PROJECTION	QUARTER 2/ACTUAL EXPENDITURE TO DATE	QUARTERLY % SPENT	% SPENT TO DATE AGAINST TOTAL BUDGET
<b>Municipal Infrastructure Grant (MIG)</b>					
Water	57,458,473	28,729,237	38,615,980	134%	67%
Sanitation	114,178,301	57,089,151	60,179,574	105%	53%
<b>Water Services Infrastructure Grant (WSIG) - Refurbishment/Replacement of water projects</b>	69,315,625	34,657,813	24,079,556	69%	35%
<b>MIG &amp; WSIG Operational Grant - VIP toilets</b>	42,084,158	21,042,079	34,190,834	162%	81%

### 3.2 PERFORMANCE HIGHLIGHTS AS PER THE TOP LAYER SDBIP AND NATIONAL KPA

VIP toilets constructed & completed as of end December 2025 a total of 1144 toilets were constructed against a target of 850.

Rand value of MIG expenditure on water projects – actual is R 38 615 980 against a target of R28 729 237. The expenditure is at 134%.

The number of job opportunities created through water infrastructure & service delivery efforts (Labour Intensive construction - LIC) – is at 515 against a target of 400

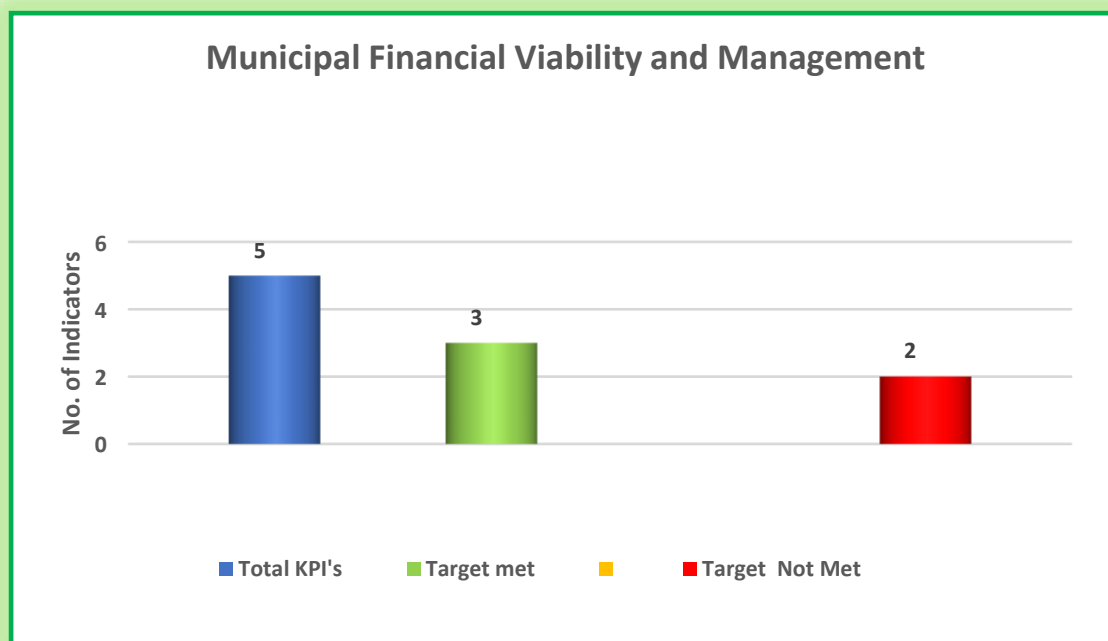
Rand value of MIG expenditure on sanitation projects is at R60 179 574 against a target of R57 089 151, the expenditure is at 105%.

The percentage compliance of water quality parameters by deadline ( South African National Standards (SANS) 241 - 95% and above) – actuals is 95.80% against a target of 93%

### 3.3 CHALLENGES & MEASURES TO IMPROVE PERFORMANCE AS PER THE TOP LAYER SDBIP & NATIONAL KPA

CHALLENGES	MEASURES TO IMPROVE PERFORMANCE / CORRECTIVE MEASURES
<p>TL244 - The percentage compliance of wastewater quality parameters by deadline (South African General Standards (SAGS) Limits 2013 - 90% and above) – actual is 68.20% against a target of 73% - Target t not met due to operational in regard to microbiological and nitrate failures</p>	<p>Review operational protocols in terms of chlorine dosing</p>
<p>TL246 - Number of Siza water reports on monitoring of the concession submitted - actual is 1 against a target of 1 - Awaiting a report from Siza Water which has the due date of 31 January 2026.</p>	<p>The report will be received and uploaded by 31 January</p>

#### 4. MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT



NATIONAL KPA's	TOTAL KPI's	TARGET MET	TARGET ALMOST MET	TARGET NOT MET	TOTAL TARGET MET %
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT	5	3	0	2	60%

Compliance monitoring is crucial to ensure all legislative deadlines are adhered to. The finance department therefore continuously ensures that effective and adequate financial management is always a priority. The budget and compliance unit meets all required legislated standards to ensure credible budgeting. The focus of the budget and compliance department is on monitoring and ensuring compliance with the MFMA and relevant regulations. The expenditure management unit maintains sound expenditure management principles.

The Assets and logistics management department implements sound and effective asset principles. Revenue management continues to monitor revenue collection and debtors' management. The Supply chain management unit continues to implement the framework policy, inventory principles and adherence to the approved policy.

#### 4.1 PERFORMANCE HIGHLIGHTS AS PER THE TOP LAYER SDBIP AND NATIONAL KPA

Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants) – is 108 against a target of 30 days. Liquidity surged to 108 days, exceeding the target and improving on Quarter 1 of 2025/26 (89 days) and Quarter 4 of 2024/25 (51 days), though slightly below December 2024 (127 days). This spike is seasonal, largely driven by the second tranche of equitable share received early December, which must sustain operations until end-March 2026. The apparent strength masks future commitments and pending capex, creating a risk of overestimating available cash. The Quarter 2 of 2025/2026 decline versus Quarter 2 of 2024/2025 is largely due to substantial capital outflows, including a R100 million investment in operating assets (vehicles), which placed pressure on available cash despite the equitable share inflow. To maintain this momentum, the Municipality should continue to: Monitor expenditure closely, especially in high-cost areas such as water tanker hiring. Prioritize revenue collection, particularly from government departments and long-outstanding debtors. Reinforce cash flow forecasting and planning, to ensure that liquidity.

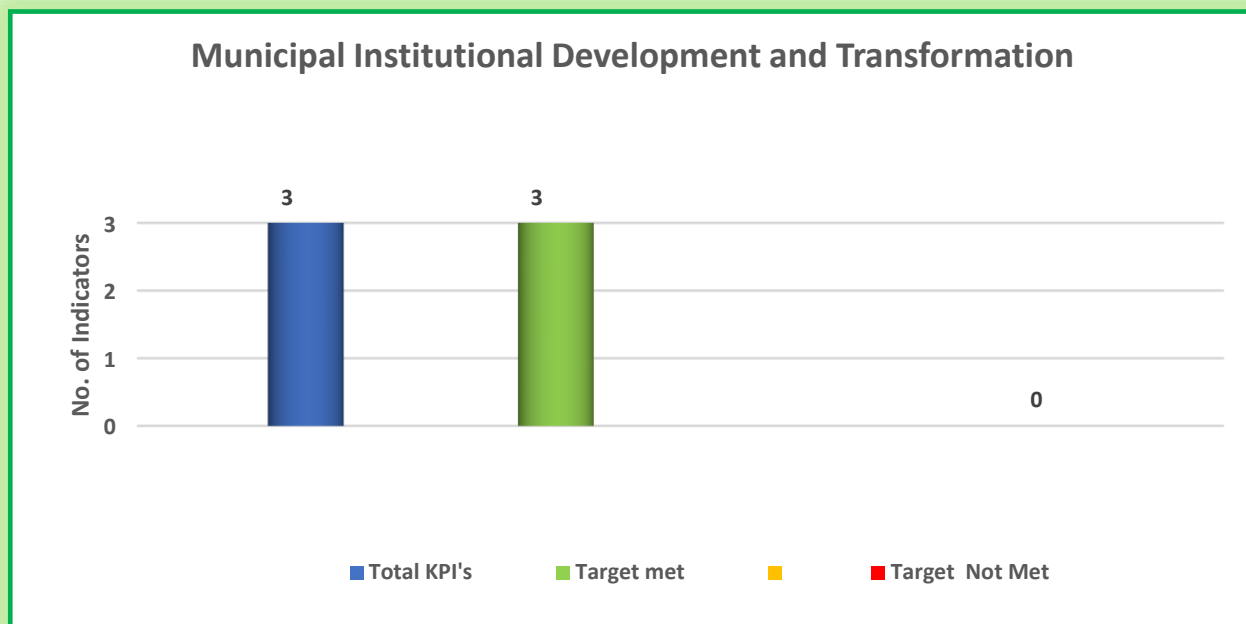
The number of days for finalization of tender awards from the closing date of an advert to the date of award is at 80.87 days against a target of 90 days.

Number of asset verification on immovable assets for 2024/2025 FY – was done.

4.2 CHALLENGES & MEASURES TO IMPROVE PERFORMANCE AS PER THE TOP LAYER  
SDBIP & NATIONAL KPA

CHALLENGES	MEASURES TAKEN TO IMPROVE PERFORMANCE
TL222 - Percentage of revenue collection rate – actual is 59% against a target of 70% - Consumers still finding hard to pay.	There are initiatives in place to assist consumers to rendering their monthly
TL223 - Number of Clean audit opinion report received from AG for 2024/2025 financial year – actual is 0 against a target of 1 - The municipality received an unqualified audit with findings due to material adjustments to the annual financial statements, material findings on performance management and compliant	Implementation of the AG recommendations as per the management report through the AG Action Plan. - Enhance the AFS review process to ensure that GRAP compliant AFS are submitted to the AG - Enhance the review of performance indicators and descriptions to ensure alignment between documented measure of performance and portfolio of evidence.

## 5. MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEVELOPMENT



NATIONAL KPA's	TOTAL KPI's	TARGET MET	TARGET ALMOST MET	TARGET NOT MET	TOTAL TARGET MET %
MUNICIPAL INSTITUTIONAL DEVELOPMENT & TRANSFORMATION	3	3	0	0	100%

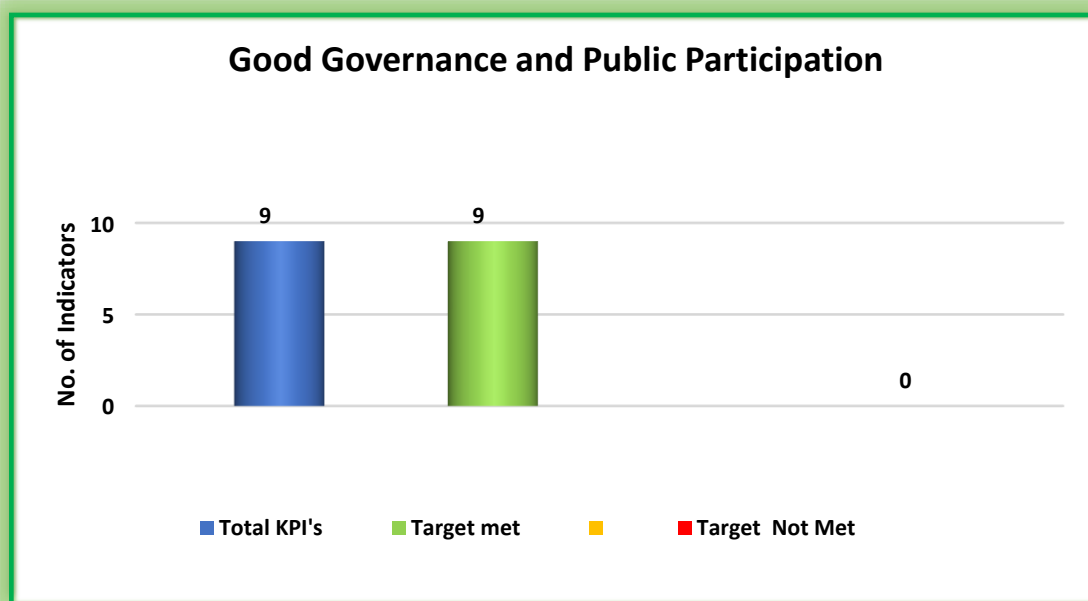
The Human Resources Unit predominant function is to establish an efficient and productive administration, which is accomplished by ensuring all policies are aligned with the legislation. Managing the staff component of the municipality, implementing the employment equity plan, improve the capacity of staff to deliver services, ensure the municipality has well skilled and qualified employees, ensure the municipality provides a safe and working environment, promote a safe and healthy work environment in terms of the Occupational Health and Safety Act and other relevant legislation.

### 5.1 PERFORMANCE HIGHLIGHTS AS PER THE TOP LAYER SDBIP AND NATIONAL KPA

Percentage municipality's budget actually spent on implementing the approved WSP is at 0,27% against a target of 0.25%

A total of 6 Council meetings were held, there were special meetings and 8 Exco meetings were of end December 2025

## 6. GOOD GOVERNANCE AND PUBLIC PARTICIPATION



NATIONAL KPA's	TOTAL KPI's	TARGET MET	TARGET ALMOST MET	TARGET NOT MET	TOTAL TARGET MET %
GOOD GOVERNANCE & PUBLIC PARTICIPATION	9	9	0	0	100%

### 6.1 PERFORMANCE HIGHLIGHTS AS PER THE TOP LAYER SDBIP AND NATIONAL KPA

Effective public awareness on municipal business is the aim and to ensure transparent good governance and regulatory compliance in all departments.

Two Community Outreach meetings were held. A total of 6 IDP/Budget meetings/events were held. The annual gender plan was adopted by end September 2025. The draft Annual report was prepared and submitted to AG by 31 August 2025.

Two reports on the status of Enterprise iLembe to the Municipal Manager after every quarter has ended was prepared.

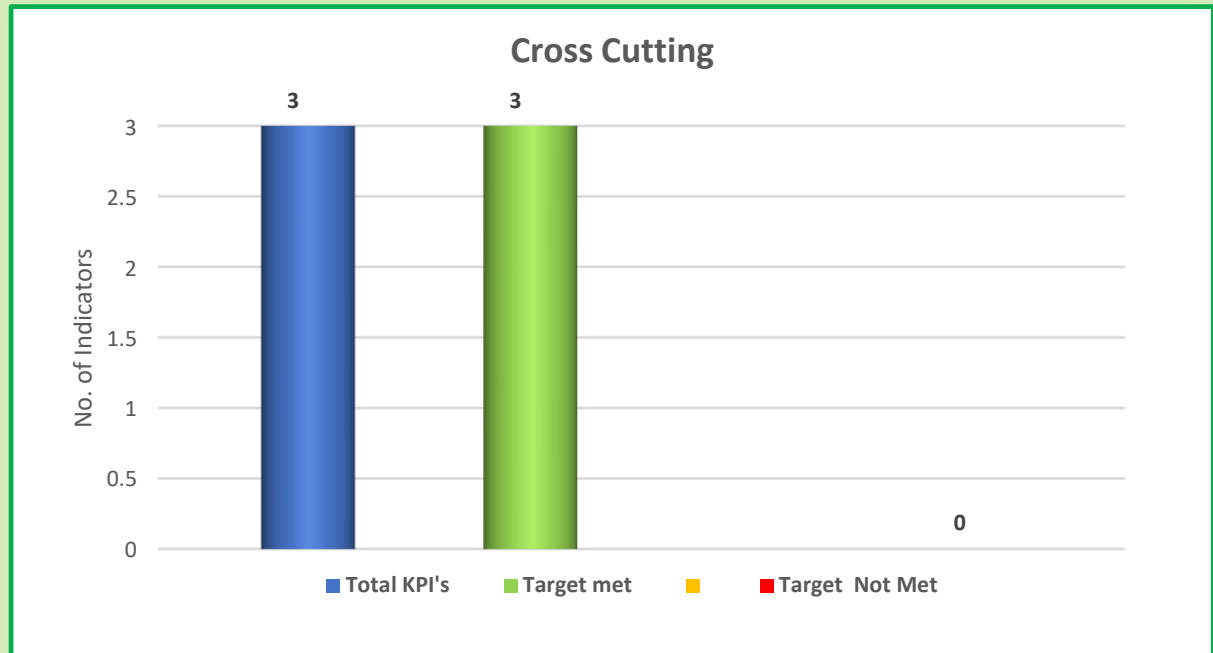
Three reports were submitted to the Audit Committee by the Internal Audit unit

The internal audit plan was developed and submitted to the Audit committee for approval.

The implementation of the Business Continuity plan is at a 100%.

The 2024 /2025 Annual Performance Report was completed and submitted to the Auditor - General on the 31<sup>st</sup> August 2025.

## 7. CROSS CUTTING



NATIONAL KPA's	TOTAL KPI's	TARGET MET	TARGET ALMOST MET	TARGET NOT MET	TOTAL TARGET MET %
CROSS CUTTING	3	3	0	0	100%

### 7.1 PERFORMANCE HIGHLIGHTS AS PER TOP LAYER SDBIP AND NATIONAL KPA

The health and safety unit ensures a sustainable and health environment by providing effective vector control, monitoring water quality, ensuring that the statutory requirements controlling occupational health and environmental health services are enforced minimising risks in the work place and community. Monitor food handling premises

Water quality monitoring and analysis, 126 samples were taken and analysed against a target of 120. A total of 526 food premises were inspected to reduce food borne illness as of end December 2025.

Two quarterly reports were prepared on the implementation of the District Development Model catalytic projects.

## 8. KEY AREAS TO NOTE

### 8.1 IMPROVING PERFORMANCE

In order to improve performance, the iLembe District Municipality, throughout the performance management phases, will analyse the causal and contributory reasons for poor performance, through coaching sessions from top to lower levels of the administration and appropriate response strategies will be developed. These will include, inter alia:

- Restructuring as a possible solution for an inappropriate structure;
- Process and systems improvement strategies to remedy poor systems and processes;
- Training and sourcing additional capacity where skills and capacity shortages are identified;
- Change management and diversity management education programmes to address organisational culture;
- Review of the IDP where Councillors will address shortcomings in the strategy;
- Development of appropriate departmental business plans and operational plans to guide performance in each department; and
- Where results show no chance of improvement through internal measures, alternative service delivery mechanisms are considered.

### 8.2 DETERIORATING PERFORMANCE

Poor performance in municipalities is often characterised by disclaimers and adverse opinions from the Auditor - General and community protests for inadequate service delivery. The worst measure that is taken for worst performing municipalities is the Section 139 intervention by the MEC for Local Government in the province.

The effective implementation of the performance framework and the different roles and responsibilities that will be played by different stakeholders will serve as an early warning mechanism for the iLembe District Municipality to keep ahead of performance and to effect corrective measures timeously in any of the weak functional areas identified by the performance management system.

## 9. PERFORMANCE OF SERVICE PROVIDERS

All service providers performance is monitored and reviewed on a monthly and quarterly basis, however as defined in the Systems Act Section 76 the service providers performing the core functions of the Municipality are rated below in table.

Performance Analysis and rating criteria

For contractor performance rating purposes, the following rating criteria is used:

PERFORMANCE WEIGHTING		
1	POOR	Performance did not meet most contractual requirements and contains serious problem(s) for which correction actions were ineffective.
2	SATISFACTORY	Performance did not meet some contractual requirements, contractors actions appear only marginally effective or were not fully implemented.
3	GOOD	Contractual performance of contractor contains some minor problems for which corrective action taken by the contractor appear or were satisfactory
4	VERY GOOD	Performs meets contractual requirements some minor problems for which corrective action taken by the contractor were effective
5	EXCELLENT	Performance meets contractual requirements with few minor problems for which corrective actions by contractor were highly effective.

The performance ratings of service providers performing the core function of the municipality are as follows:

SERVICE PROVIDER PERFORMANCE REPORT															
2025/2026 PERFORMANCE RATINGS – QUARTER 1								2025/2026 PERFORMANCE RATINGS – QUARTER 2							
COMPANY NAME	EXCELLENT (5)	VERY GOOD (4)	GOOD (3)	SATISFACTORY (2)	POOR (1)	NOT ENGAGED	NO REPORT SUBMITTED		EXCELLENT (5)	VERY GOOD (4)	GOOD (3)	SATISFACTORY (2)	POOR (1)	NOT ENGAGED	NO REPORT SUBMITTED
UMGENI WATER		√								√					
GLEDHOW SUGAR		√									√				
SEMBCORP SIZA WATER		√								√					

## **ANNEXURES**

- MID TERM - PERFORMANCE REPORT - DEPARTMENTAL SDBIP

**iLembe District Municipality**  
**Top Layer - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	New Indicator?	Responsible Owner	Responsible Directorate	KPI Name	Description of Unit of Measurement	Strategic Objective	Is this KPI linked to Capital Projects?	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Quarter ending December 2025					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025			
																						Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
TL206	CPS002-TL001	No	Senior Manager: Corporate Services	Corporate Services	Number of reviewed/developed policies submitted to Exco and Council for adoption by deadline	Number	To ensure the efficient administration and institutional development	No	Municipal Institutional Development and Transformation	Human Resources Policies	To align Human Resource Policies with legislation and institutional transformation and development priorities	Corporate Services	MTI01	R-	Policies reviewed/developed and submitted to Exco & Council for adoption by end June 2026	Annually	0	Number	Last Value	4	0	0		0	N/A		0	0	N/A	
TL207	CPS006-TL002	No	Senior Manager: Corporate Services	Corporate Services	Percentage municipality's budget actually spent on implementing the approved WSP by deadline	Percentage	To ensure the efficient administration and institutional development	No	Municipal Institutional Development and Transformation	Skills Development/ Implementation of District Human Resource Development Strategy/Plan	To manage the staff component of the Municipality	Corporate Services	MTI01	R4,097,849	Municipality's budget actually spent by end June 2026	Quarterly	0.34%	Percent	Carry Over	1.00%	0.27%	0.25%		0.27%	G2		0.25%	0.27%	G2	
TL208	CPS013-TL003	No	Senior Manager: Corporate Services	Corporate Services	Number of Council meetings held by deadline	Number	To ensure the efficient administration and institutional development	No	Municipal Institutional Development and Transformation	Council meetings held	Supply resources & Council Support Services for all Council meetings	Corporate Services	MTI01	R-	Council meetings held by end June 2026	Quarterly	10	Number	Last Value	4	6	2		6	B	[CPS013] Manager: Support Services: This was a Special Meeting of Council (October 2025) [CPS013] Manager: Support Services: Council Meetings are expected to sit quarterly. Other meetings were special meetings. (December 2025)		2	6	B
TL209	CPS014-TL004	No	Senior Manager: Corporate Services	Corporate Services	Number of Exco meetings held by deadline	Number	To ensure the efficient administration and institutional development	No	Municipal Institutional Development and Transformation	Exco meetings held	Supply resources & Council Support Services for all Council meetings	Corporate Services	MTI01	R-	Exco meetings held by end June 2026	Quarterly	9	Number	Last Value	12	8	6		8	G2	[CPS014] Manager: Support Services: Exco Meeting of 7 October 2025 did not take place due to other council business to be attended to by members. (October 2025) [CPS014] Manager: Support Services: Executive Committee Meetings sat twice in the month of November 2025 (November 2025) [CPS014] Manager: Support Services: Target Met (December 2025)	[CPS014] Manager: Support Services: Items for deliberations were included in the agenda of 21 October 2025 (October 2025)	6	8	G2
TL210	CPS021-TL005	No	Senior Manager: Corporate Services	Corporate Services	Number of ICT strategy project plans developed by deadline (Internal Audit system, LAN Upgrade Phase 3, & Network Infrastructure)	Number	To ensure the efficient administration and institutional development	No	Municipal Institutional Development and Transformation	ICT strategy	To enable the achievement of the municipal objectives as per the IDP in respect of ICT Strategy	Corporate Services	MTI01	R5,401,059	ICT strategy project plans developed by end June 2026	Annually	2	Number	Stand-Alone	3	0	0		0	N/A		0	0	N/A	
TL211	CS004-TL006	No	Senior Manager: Community Services	Community Services	Number of Community Outreach meetings held by deadline	Number	To ensure transparent good governance and regulatory compliance	No	Good Governance and Public Participation	Public Participation strategy	Effective public awareness on municipal business	Community Services	GP01	R229,915	Community Outreach meetings held by 30 June 2026	Quarterly	2	Number	Last Value	4	2	2		2	G		2	2	G	
TL212	CS007-TL007	No	Senior Manager: Community Services	Community Services	Number of IDP/Budget meetings held by deadline	Number	To ensure transparent good governance and regulatory compliance	No	Good Governance and Public Participation	Public Participation strategy implementation - Hosting of iLembe district municipality stakeholder IDP meetings	Effective public awareness on municipal business	Community Services	GP01	R1,494,276	IDP/Budget meetings held by end June 2026	Bi-Annually	6	Number	Last Value	10	6	5		6	G2		5	6	G2	
TL213	CS010-TL008	No	Senior Manager: Community Services	Community Services	Number of annual gender plan adopted by deadline (gender support committee)	Number	To ensure transparent good governance and regulatory compliance	No	Good Governance and Public Participation	Gender plan	To conscientise society about the impact of patriarchal policies	Community Services	GP01	R1,029,704	Number of annual gender plan adopted by September 2025 (gender support committee)	Annually	1	Number	Stand-Alone	1	1	0		0	N/A		1	1	G	
TL214	CS018-TL009	No	Senior Manager: Community Services	Community Services	Number of submission on Annual report to AG & Council by deadline	Number	To ensure transparent good governance and regulatory compliance	No	Good Governance and Public Participation	Submission of an Annual Report	To ensure quality, reliable financial statements and management information	Community Services	GP01	R202,737	Submission of Annual report to AG by 31 August 2025 & Tabling of Annual report to Council by 31 January 2026	Bi-Annually	2	Number	Last Value	2	1	0		0	N/A		1	1	G	
TL215	E107-TL010	No	Chief Executive Officer	Enterprise iLembe	Number of reports on the status of Enterprise iLembe to the Municipal Manager after every quarter has ended		To ensure transparent good governance and regulatory compliance	No	Good Governance and Public Participation	Monitoring of the Entity	To ensure good governance and provide Mandate aligned strategic direction	Enterprise iLembe	GP01	R-	Reports on the status of Enterprise iLembe to the Municipal Manager by end June 2026	Quarterly	3	Number	Last Value	4	2	2		2	G		2	2	G	
TL216	MM003-TL011	No	Municipal Manager	Office of the Municipal Manager	Number of Oversight reports adopted by deadline		To ensure transparent good governance and regulatory compliance	No	Good Governance and Public Participation	Oversight report	To facilitate co-ordinated planning and development	Office of the Municipal Manager	GP01	R-	Oversight report adopted by 31 March 2026	Annually	1	Number	Stand-Alone	1	0	0		0	N/A		0	0	N/A	
TL217	MM004-TL012	No	Municipal Manager	Office of the Municipal Manager	Number of reports submitted to Audit committee by deadline		To ensure transparent good governance and regulatory compliance	No	Good Governance and Public Participation	Internal Audit Reporting to Audit Committee	To provide independent, objective assurance and consulting services designed to add value and improve the municipality's operations	Office of the Municipal Manager	GP01	R-	Reports submitted to Audit committee by end June 2026	Quarterly	3	Number	Last Value	4	3	2		3	B	[MM004] Manager: Internal Audit: one meeting held in quarter 2 (December 2025)		2	3	B
TL218	MM006-TL013	No	Municipal Manager	Office of the Municipal Manager	Number of internal audit plans developed and submitted to the Audit committee for approval by deadline		To ensure transparent good governance and regulatory compliance	No	Good Governance and Public Participation	Internal audit plan	To provide independent, objective assurance and consulting services designed to add value and improve the municipality's operations	Office of the Municipal Manager	GP01	R-	2025/2026 Internal audit plan developed and submitted to the Audit committee for approval by 30 September 2025	Annually	1	Number	Stand-Alone	1	1	0		0	N/A		1	1	G	

**Ilembe District Municipality**  
**Top Layer - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	New Indicator?	Responsible Owner	Responsible Directorate	KPI Name	Description of Unit of Measurement	Strategic Objective	Is this KPI linked to Capital Projects?	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Quarter ending December 2025					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025			
																						Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
TL219	MM010-TL014	No	Municipal Manager	Office of the Municipal Manager	Number of Risk assessment process for the 2025/2026 finalised by deadline		To ensure transparent good governance and regulatory compliance	No	Good Governance and Public Participation	Risk management	To implement and maintain compliant, effective and efficient enterprise risk management systems & processes	Office of the Municipal Manager	GP01	R-	Risk assessment process for the 2026/2027 finalised by end June 2026	Annually	1	Number	Stand-Alone	1	0	0		0	N/A		0	0	N/A	
TL220	MM016-TL015	No	Manager: Enterprise Risk Management	Office of the Municipal Manager	Percentage implementation of the Business Continuity plan by deadline		To ensure transparent good governance and regulatory compliance	No	Good Governance and Public Participation	Implementation of the Business Continuity Plan	To implement and maintain compliant, effective and efficient enterprise risk management systems & processes	Office of the Municipal Manager	GP01	R-	Implementation of the Business Continuity Plan by 30 June 2026	Annually	0.00%	Percent	Last Value	100.00%	100.00%	0.00%		100.00%	B		0%	100.00%	B	
TL221	MM018-TL016	No	Municipal Manager	Office of the Municipal Manager	Number of Annual Municipal Performance Report prepared and submitted to Auditor - General by legislated deadline		To facilitate coordinated planning, development and environmental sustainability	No	Good Governance and Public Participation	Annual Municipal Performance Report	To ensure effective Performance Management	Office of the Municipal Manager	GP01	R-	AMPR submitted to AG by 31 August 2025	Annually	1	Number	Stand-Alone	1	1	0		0	N/A		1	1	G	
TL222	FID003-TL017	No	Chief Financial Officer	Finance	Percentage of revenue collection rate by deadline		To ensure financial sustainability to meet the statutory requirements	No	Municipal Financial Viability and Management	Revenue Collection	Revenue management	Finance	FV01	R-	Collection rate by end June 2026	Quarterly	42.00%	Percent	Last Value	70.00%	59.00%	70.00%		59.00%	R	[FID003] Manager: Revenue: Target not met. Consumers still finding hard to pay. (December 2025)	[FID003] Manager: Revenue: There are initiatives in place to assist consumers to rendering their monthly accounts. (December 2025)	70.00%	59.00%	R
TL223	FID011-TL018	No	Chief Financial Officer	Finance	Number of Clean audit opinion report received from AG for 2024/2025 financial year		To ensure financial sustainability to meet the statutory requirements	No	Municipal Financial Viability and Management	Clean audit opinion	Budget and compliance monitoring	Finance	FV01	R-	Clean audit opinion report received from AG for 2024/2025 financial year by 31 December 2025	Annually	0	Number	Stand-Alone	1	0	1		0	R	[FID011] Manager: Budget & Compliance: The municipality received an unqualified audit with findings due to material adjustments to the annual financial statements, material findings on performance management and compliance. (December 2025)	[FID011] Manager: Budget & Compliance: - Implementation of the AG recommendations as per the management report through the AG Action Plan. - Enhance the AFS review process to ensure that GRAP compliant AFS are submitted to the AG - Enhance the review of performance indicators and descriptions to ensure alignment between documented measure of performance and portfolio of evidence (December 2025)	1	0	R
TL224	FID015-TL019	No	Chief Financial Officer	Finance	Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants)		To ensure financial sustainability to meet the statutory requirements	No	Municipal Financial Viability and Management	Liquidity Management (Pg 7 & 8 of MFMA circular 71)	Cashflow Management	Finance	FV01	R-	Days cash on hand by 30 June 2026	Quarterly	110	Number	Last Value	60	108	30		108	B	[FID015] Manager: Expenditure: Liquidity surged to 108 days, exceeding the target and improving on Quarter 1 of 2025/26 (89 days) and Quarter 4 of 2024/25 (51 days), though slightly below December 2024 (127 days). This spike is seasonal, largely driven by the second tranche of equitable share received early December, which must sustain operations until end-March 2026. The apparent strength masks future commitments and pending capex, creating a risk of overestimating available cash. The Quarter 2 of 2025/2026 decline versus Quarter 2 of 2024/2025 is largely due to substantial capital outflows, including a R100 million investment in operating assets (vehicles), which placed pressure on available cash despite the equitable share	[FID015] Manager: Expenditure: To maintain this momentum, the Municipality should continue to: Monitor expenditure closely, especially in high-cost areas such as water tanker hiring. Prioritize revenue collection, particularly from government departments and long-outstanding debtors. Reinforce cash flow forecasting and planning, to ensure that liquidity. (December 2025)	30	108	B
TL225	FID021-TL020	No	Chief Financial Officer	Finance	Number of days for finalization of tender awards from the closing date of an advert to the date of award by deadline		To ensure financial sustainability to meet the statutory requirements	No	Municipal Financial Viability and Management	Implementation of acquisition management	Supply chain management	Finance	FV01	R-	Calendar days for finalization of tender awards from the closing date of an advert to the date of award by end June 2026	Quarterly	186.65	Number	Reverse Last Value	90	80.87	90	calendar days	80.87	B	[FID021] Manager: Supply Chain Management: Q2 73.75 DAYS, Q2 - 88 DAYS (December 2025)	[FID021] Manager: Supply Chain Management: NONE WITHIN TARGET (December 2025)	90	80.87	B
TL226	FID024-TL021	No	Chief Financial Officer	Finance	Number of asset verification on Immovable assets - for 2024/2025 FY by deadline		To ensure financial sustainability to meet the statutory	No	Municipal Financial Viability and Management	Conduct Asset Verification for Quality and a reliable fixed asset register	Assets and logistics management	Finance	FV01	R-	Asset verification on Immovable assets by 30 September 2025	Annually	1	Number	Last Value	1	1	0		0	N/A		1	1	G	
TL227	CS024-TL022	No	Senior Manager: Community Services	Community Services	Number of water samples taken and analysed by deadline		To facilitate coordinated planning, development and environmental sustainability	No	Cross Cutting	Water Quality Monitoring and Analysis	To monitor quality of potable water in the District (domestic samples)	Community Services	CC01	R143,100.00 (Budget is allocated for CS024 & CS026)	Water Samples taken and analysed by end June 2026	Quarterly	194	Number	Last Value	240	126	120		126	G2	[CS024] Manager: Environmental Health: water samples were not analysed by the National Health Laboratory because the IDM account is outstanding (December 2025)	[CS024] Manager: Environmental Health: more samples will be taken once the account has been settled, (December 2025)	120	126	G2

**Ilembe District Municipality**  
**Top Layer - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	New Indicator?	Responsible Owner	Responsible Directorate	KPI Name	Description of Unit of Measurement	Strategic Objective	Is this KPI linked to Capital Projects?	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Quarter ending December 2025						Overall Performance for Quarter ending September 2025 to Quarter ending December 2025		
																						Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
TL228	CS026-TL023	No	Senior Manager: Community Services	Community Services	Number of premises inspected to reduce food borne illness by deadline		To facilitate coordinated planning, development and environmental sustainability	No	Cross Cutting	Municipal Health Services	To ensure that statutory requirements controlling occupational health & environmental health services are enforced minimising risks in the work place, community & promoting a safe & healthy living environment	Community Services	CC01	Refer to CS024 for allocation	Premises inspected to reduce food borne illness by end June 2026	Quarterly	747	Number	Last Value	940	526	450		526	G2			450	526	G2
TL229	MM028-TL024	No	Municipal Manager	Office of the Municipal Manager	Number of quarterly reports on the implementation of DDM catalytic projects		To facilitate coordinated planning, development and environmental sustainability	No	Cross Cutting	District Development Plan	To facilitate co-ordinated planning and development	Office of the Municipal Manager	CC01	R-	Quarterly reports on the implementation of DDM catalytic projects by June 2026	Quarterly	3	Number	Last Value	4	2	2		2	G	[MM028] Acting Manager: IDP & Planning: The target was met (December 2025)		2	2	G
TL230	MM029-TL025	No	Municipal Manager	Office of the Municipal Manager	Number of specialist studies on potential sites identified for regional landfill site by deadline		To ensure the efficient administration and institutional development	No	Cross Cutting	Regional land fill site as per Integrated Waste Management Plan	To encourage sustainable use of natural resources	Office of the Municipal Manager	CC01	R-	Specialist studies on potential sites identified for regional landfill site by 30 June 2026	Annually	0	Number	Stand-Alone	1	0	0		0	N/A		0	0	N/A	
TL231	MM031-TL026	No	Municipal Manager	Office of the Municipal Manager	Number of adopted IDP by deadline		To facilitate coordinated planning, development and environmental sustainability	No	Cross Cutting	Annual IDP adopted	To facilitate co-ordinated planning and development	Office of the Municipal Manager	CC01	R-	2026/2027 Final IDP adopted by 31 May 2026	Annually	1	Number	Last Value	1	0	0		0	N/A		0	0	N/A	
TL232	MM032-TL027	No	Municipal Manager	Office of the Municipal Manager	Number of uMvoti Catchment Plan adopted by deadline		To facilitate coordinated planning, development and environmental sustainability	No	Cross Cutting	uMvoti Catchment Plan	To facilitate co-ordinated planning and development	Office of the Municipal Manager	CC01	R-	uMvoti Catchment Plan adopted by 30 June 2026	Annually	0	Number	Stand-Alone	1	0	0		0	N/A		0	0	N/A	
TL233	E1028-TL028	No	Chief Executive Officer	Enterprise iLembe	Number of LED projects implemented by deadline (KwaShushu Phase 2 - Design and Construction)		To maintain inclusive and sustainable economic growth	No	Local Economic Development	LED projects implemented	To support SMMEs in the iLembe District for job creation and business retention and expansion	Enterprise iLembe	LED01	R-	Project implemented by end June 2026	Annually	1	Number	Last Value	1	0	0		0	N/A		0	0	N/A	
TL234	TS07-TL029	No	Senior Manager: Technical Services	Technical Services	Number of VIP toilets constructed & completed by deadline		To provide access to water and sanitation services	No	Basic Service Delivery and Infrastructure	VIP toilets constructed	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services	BS01	R42,084,158	VIP toilets completed by 30 June 2026	Quarterly	1930	Number	Last Value	2 100	1 144	850		1 144	G2	[TS07] District Engineer - DK: Target exceeded. (PMS Actual changed to 1144 according to the evidence submitted) (December 2025)		850	1 144	G2
TL235	TS08-TL030	No	Senior Manager: Technical Services	Technical Services	Percentage decrease in backlog eradication by deadline		To provide access to water and sanitation services	No	Basic Service Delivery and Infrastructure	Sanitation backlog eradication	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services	BS01	R156,262,459.00 (Budget is allocated for TS08 & TS09)	Decrease from baseline of 8.68% by 30 June 2026	Annually	1.14%	Percent	Stand-Alone	1.12%	0%	0.00%		0.00%	N/A		0%	0%	N/A	
TL236	TS09-TL031	No	Senior Manager: Technical Services	Technical Services	The percentage of households with access to basic level of sanitation by deadline		To provide access to water and sanitation services	No	Basic Service Delivery and Infrastructure	Sanitation Projects to be implemented	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services	BS01	Refer to TS08 for allocation	Households with access to basic level of sanitation by 30 June 2026	Annually	90.24%	Percent	Stand-Alone	92.44%	0%	0.00%		0.00%	N/A		0%	0%	N/A	
TL237	TS10-TL032	No	Senior Manager: Technical Services	Technical Services	Number of household's to be connected with water by deadline		To provide access to water and sanitation services	Yes	Basic Service Delivery and Infrastructure	Households connected with water	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services	BS01	R57,458,473.00 (Budget is allocated for TS10/11/12 & TS23)	Household's to be connected with water by 30 June 2026	Annually	1 412	Number	Last Value	955	0	0		0	N/A		0	0	N/A	
TL238	TS11-TL033	No	Senior Manager: Technical Services	Technical Services	Percentage decrease in backlog eradication by deadline		To provide access to water and sanitation services	Yes	Basic Service Delivery and Infrastructure	Water backlog eradication report	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services	BS01	Refer to TS10 for allocation	Decrease from baseline of 16.06 % by 30 June 2026	Annually	0.74%	Percent	Stand-Alone	0.51%	0%	0.00%		0.00%	N/A		0%	0%	N/A	
TL239	TS12-TL034	No	Senior Manager: Technical Services	Technical Services	The percentage of households with access to basic level of water by deadline		To provide access to water and sanitation services	Yes	Basic Service Delivery and Infrastructure	Water backlog eradication report	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services	BS01	Refer to TS10 for allocation	Households with access to basic level of water by 30 June 2026	Annually	83.94%	Percent	Stand-Alone	84.49%	0%	0.00%		0.00%	N/A		0%	0%	N/A	

**Ilembe District Municipality**  
**Top Layer - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	New Indicator?	Responsible Owner	Responsible Directorate	KPI Name	Description of Unit of Measurement	Strategic Objective	Is this KPI linked to Capital Projects?	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Quarter ending December 2025					Overall Performance for Quarter ending September 2025 to Quarter ending December 2025			
																						Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
TL240	TS23-TL035	No	Senior Manager: Technical Services	Technical Services	Rand value of MIG expenditure on water projects by deadline		To provide access to water and sanitation services	Yes	Basic Service Delivery and Infrastructure	MIG funding	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services	BS01	Refer to TS10 for allocation	Rand value of MIG expenditure on water projects by 30 June 2026	Quarterly	R35 491 305.00	South African Rands	Last Value	R57 458 473.00	R38 615 980.00	R28 729 237.00		R38 615 980.00	G2	[TS23] District Engineer - DK: Target has been exceeded. (December 2025)		R28 729 237.00	R38 615 980.00	G2
TL241	TS15-TL036	No	Senior Manager: Technical Services	Technical Services	Number of job opportunities created through water infrastructure & service delivery efforts (Labour Intensive construction - LIC) - EPWP by deadline		To provide access to water and sanitation services	Yes	Basic Service Delivery and Infrastructure	Jobs created through Infrastructure projects	To create employment through implementation of projects	Technical Services	BS01	R13,217,830	Job opportunities created by 30 June 2026	Quarterly	850	Number	Last Value	1 260	515	400		515	G2	[TS15] Manager: WSP - NM: Target met (December 2025)		400	515	G2
TL242	TS48-TL037	No	Senior Manager: Technical Services	Technical Services	Rand value of MIG expenditure on sanitation projects		To provide access to water and sanitation services	Yes	Basic Service Delivery and Infrastructure	MIG funding	To provide sustainable infrastructure that will render sanitation services	Technical Services	BS01	R114,178,301	Rand value of MIG expenditure on sanitation projects by end June 2026	Quarterly	R83 911 855.00	South African Rands	Last Value	R114 178 301.00	R60 179 574.00	R57 089 151.00		R60 179 574.00	G2	[TS48] District Engineer - DK: Target has been exceeded. (December 2025)		R57 089 151.00	R60 179 574.00	G2
TL243	TS55-TL038	No	Senior Manager: Technical Services	Technical Services	The percentage compliance of water quality parameters by deadline ( South African National Standards (SANS) 241 - 95% and above)		To provide access to water and sanitation services	Yes	Basic Service Delivery and Infrastructure	Water Quality - Blue drop assessment status	To provide excellent water quality that will meet or exceed the National Standards	Technical Services	BS01	R-	The percentage compliance of water quality parameters by 30 June 2026	Quarterly	95.98%	Percent	Last Value	93.00%	95.80%	93.00%		95.80%	G2	[TS55] Manager: Water Quality: target met (December 2025)	[TS55] Manager: Water Quality: nil (December 2025)	93.00%	95.80%	G2
TL244	TS56-TL039	No	Senior Manager: Technical Services	Technical Services	The percentage compliance of waste water quality parameters by deadline (South African General Standards (SAGS) Limits 2013 - 90% and above)		To provide access to water and sanitation services	Yes	Basic Service Delivery and Infrastructure	Waste water quality reports - Green drop assessment status	To provide excellent quality effluent	Technical Services	BS01	R-	The percentage compliance of waste water quality parameters by 30 June 2026	Quarterly	87.25%	Percent	Last Value	73.00%	68.20%	73.00%		68.20%	R	[TS56] Manager: Water Quality: Target t not met due to operational in regard to microbiological and nitrate failures (December 2025)	[TS56] Manager: Water Quality: Review operational protocols in terms of chlorine dosing (December 2025)	73.00%	68.20%	R
TL245	MM033-TL040	No	Municipal Manager	Office of the Municipal Manager	Percentage reduction of unaccounted water losses (Real & Apparent water losses) by deadline		To provide access to water and sanitation services	No	Basic Service Delivery and Infrastructure	Water losses	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Office of the Municipal Manager	BS01	R-	Reduction of unaccounted water losses (Real & Apparent water losses) from baseline of 39.03% by 30 June 2026	Annually	6.84%	Percent	Last Value	4.00%	0%	0.00%		0.00%	N/A			0%	0%	N/A
TL246	MM034-TL041	No	Municipal Manager	Office of the Municipal Manager	Number of Siza water reports on monitoring of the concession submitted by deadline		To provide access to water and sanitation services	No	Basic Service Delivery and Infrastructure	Monitor Siza Water Contract	To monitor performance of the appointed service provider	Office of the Municipal Manager	BS01	R-	Siza water reports on monitoring of the concession submitted by 30 June 2026	Quarterly	3	Number	Last Value	4	1	2		1	R	[MM034] Municipal Manager: Awaiting a report from Siza Water which has the due date of 31 January 2026 (December 2025)	[MM034] Municipal Manager: The report will be received and uploaded by 31 January 2026 (December 2025)	2	1	R

**Overall Summary of Results**

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	14
R	KPI Not Met	0% <= Actual/Target <= 94.999%	4
O	KPI Almost Met	95.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	8
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	10
B	KPI Extremely Well Met	150.000% <= Actual/Target	5
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
<b>Total KPIs:</b>			<b>41</b>



**2025/2026**

**MID TERM - PERFORMANCE REPORT –  
DEPARTMENTAL SERVICE DELIVERY &  
BUDGET IMPLEMENTATION PLAN (SDBIP)  
FOR ILEMBE DISTRICT MUNICIPALITY  
JULY 2025 – DECEMBER 2025**

**DEPARTMENTAL SDBIP  
ANNEXURE TO TOP LAYER**

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## ACRONYMS

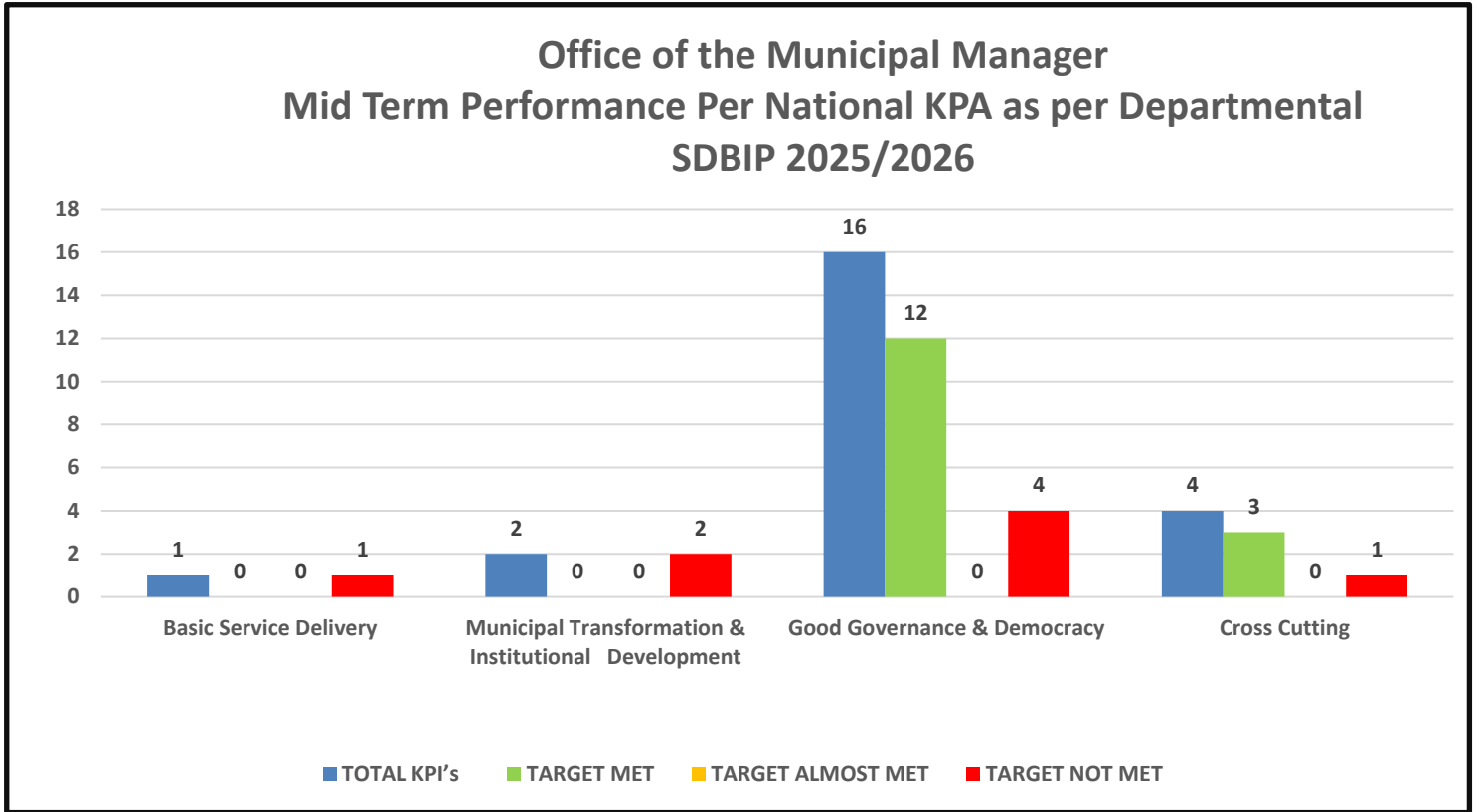
1. AFS	-	Annual Financial Statements
2. AG	-	Auditor-General
3. BAC	-	Bid Adjudication Committee
4. BEC	-	Bid Evaluation Committee
5. BSC	-	Bid Specification Committee
6. CLO	-	Community Liason Officer
7. COGTA	-	Cooperative Governance and Traditional Affairs
8. CPG	-	Contract Participation Goal
9. DIF	-	District Intergovernmental Forum
10. DWS	-	Department of Water and Sanitation
11. EI	-	Enterprise iLembe (The Entity)
12. EIA	-	Environmental Impact Assessment
13. EPWP	-	Extended Public Works Programme
14. EXCO	-	Executive Committee
15. ICT	-	Information and Communication Technology
16. IDM	-	iLembe District Municipality
17. IDP	-	Intergrated Development Plan
18. KPA	-	Key Performance Area
19. KPI	-	Key Performance Indicator
20. LED	-	Local Economic Development
21. LPA	-	Local Public Administration
22. LR	-	Labour Relations
23. MANCO	-	Management Committee
24. MFMA	-	Municipal Finance Management Act
25. MIG	-	Municipal Infrastructure Grant

26. MSA	-	Municipal Systems Act
27. mSCOA	-	Municipal Standard Chart of Accounts
28. NSNP	-	National School Nutrition Programme
29. OHS	-	Occupational Health & safety
30. ORG	-	Organisational
31. OSS	-	Operation Sukuma Sakhe
32. OT	-	Off Takes
33. PMS	-	Performance Management System
34. POE	-	Portfolio of evidence
35. RASET	-	Radical Agrarian Social Economic Transformation
36. RBIG	-	Regional Bulk Infrastructure Grant
37. RMC	-	Risk Management Committee
38. SCM	-	Supply Chain Management
39. SDBIP	-	Service Delivery and Budget Implementation Plan
40. SETA	-	Sector Education and Training Authority
41. SMME's	-	Small Medium Micro Enterprises
42. VIP	-	Ventilated Improved Pits
43. WSP	-	Workplace Skills Plan
44. WULA	-	Water Use License Application
45. WSIG	-	Water Services Infrastructure Grant

Performance rating is made up of the following;

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.
R	KPI Not Met	0% <= Actual/Target <= 94.999%
O	KPI Almost Met	95.000% <= Actual/Target <= 99.999%
G	KPI Met	Actual meets Target (Actual/Target = 100%)
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%
B	KPI Extremely Well Met	150.000% <= Actual/Target

1. OFFICE OF THE MUNICIPAL MANAGER – DEPARTMENTAL SDBIP



NATIONAL KPA's	TOTAL KPI's	TARGET MET	TARGET ALMOST MET	TARGET NOT MET	TOTAL TARGET MET %
Basic Service Delivery	1	0	0	1	0%
Municipal Transformation & Institutional Development	2	0	0	2	0%
Good Governance & Democracy	16	12	0	4	75%
Cross Cutting	4	3	0	1	75%
<b>OMM SDBIP Departmental Performance</b>	<b>23</b>	<b>15</b>	<b>0</b>	<b>8</b>	<b>65%</b>

## 1.1 GOOD GOVERNANCE & PUBLIC PARTICIPATION - NATIONAL KPA

### PERFORMANCE HIGHLIGHTS AS PER DEPARTMENTAL SDBIP

The office of the Municipal Manager has the internal audit unit, risk unit, performance management, legal and Manager office of the Mayor.

Internal Audit Unit submitted three reports to the Audit committee informing them of progress within the department. Six internal audit assignments were conducted to date. The internal audit plan and charter were developed and submitted to the Audit committee for approval.

The risk management unit is on track with targets, six risk register is updated monthly, 2 quarterly risk committee meeting was held, and the 2025 /2026 Risk register was submitted to Executive committee for approval. Percentage implementation on the Business Continuity plan is at a 100%.

The submission of annual municipal performance report for the 2024/2025 financial year to the Auditor - General was done by 30 August 2025 as per deadline. Performance review between Manager's under office of the Municipal Manager and the Municipal Manager was conducted.

A total of 21 mayoral slots were conducted, and 20 press briefing was held.

CHALLENGES & MEASURES TO IMPROVE PERFORMANCE AS PER DEPARTMENTAL  
SDBIP

CHALLENGES	MEASURES TO IMPROVE PERFORMANCE/ CORRECTIVE MEASURES
D932 - Number of performance reviews between Manager's under office of the Municipal Manager and the Municipal Manager conducted quarterly – Actual is 1 against a target of 2 - The reviews can only be conducted during the month of January as the 2nd quarter ends on 31 December.	The reviews will be conducted by 31 January 2026
D933 - Number of Technical District Development meetings held – actual is 1 against a target of 2 - The target was not met due to cancellation of meetings.	The next meeting will be held during the third quarter.
D934 - Number of District Political Development Hub meetings held - actual is 1 against a target of 2 - The target was not met due the cancelation of meeting owing to non-availability of external key stakeholders	the meeting will be held during the third quarter
D937 -Number of media tours - actual is 0 against a target of 2 - The Media Tours were not implemented by the original deadline due to site readiness challenges and unforeseen operational priorities. Several sites were still undergoing critical activities, making them unsuitable for media visits. Additionally, urgent communication needs and last-minute changes in priorities diverted resources away from the planned tours.	The Media Tours have been rescheduled for Quarter 3 to allow sufficient time for site readiness and stakeholder coordination. The revised plan includes visits to the Ndulinde Water Supply Scheme, Upgraded Maphumulo Water Works, and Completed Phases of Umshwathi. This approach ensures proper planning, comprehensive media engagement, and alignment with operational readiness.

## 1.2 CROSS CUTTING – NATIONAL KPA

### PERFORMANCE HIGHLIGHTS AS PER DEPARTMENTAL SDBIP

The review of the IDP, process has commenced, the activities to date included the adoption of the 2026/2027 IDP/Budget/PMS Framework and Process Plans and Time Schedule in terms of section 21 of the MFMA and the consultation and stakeholder engagement were were successfully undertaken. The local Municipalities and communities were consulted in the period of November to December 2025. The Draft IDP will be finalised in March 2026. Two quarterly reports on the implementation of DDM catalytic projects was prepared and presented at the Provincial DDM Forum. Two workshops were held on the Greening education and awareness.

### CHALLENGES & MEASURES TO IMPROVE PERFORMANCE AS PER DEPARTMENTAL SDBIP

CHALLENGES	MEASURES TO IMPROVE PERFORMANCE/ CORRECTIVE MEASURES
D939 - Number of planning and infrastructure alignments meeting held – actual is 1 against a target of 2 – The target not met in the first quarter due to external challenges. Key stakeholders were not available for the proposed meetings for the quarter.	The target will be met in the third quarter, as such by March 2026 two more meetings will be held.

### 1.3 MUNICIPAL INSTITUTIONAL DEVELOPMENT & TRANSFORMATION - NATIONAL KPA

#### CHALLENGES & MEASURES TO IMPROVE PERFORMANCE AS PER DEPARTMENTAL SDBIP

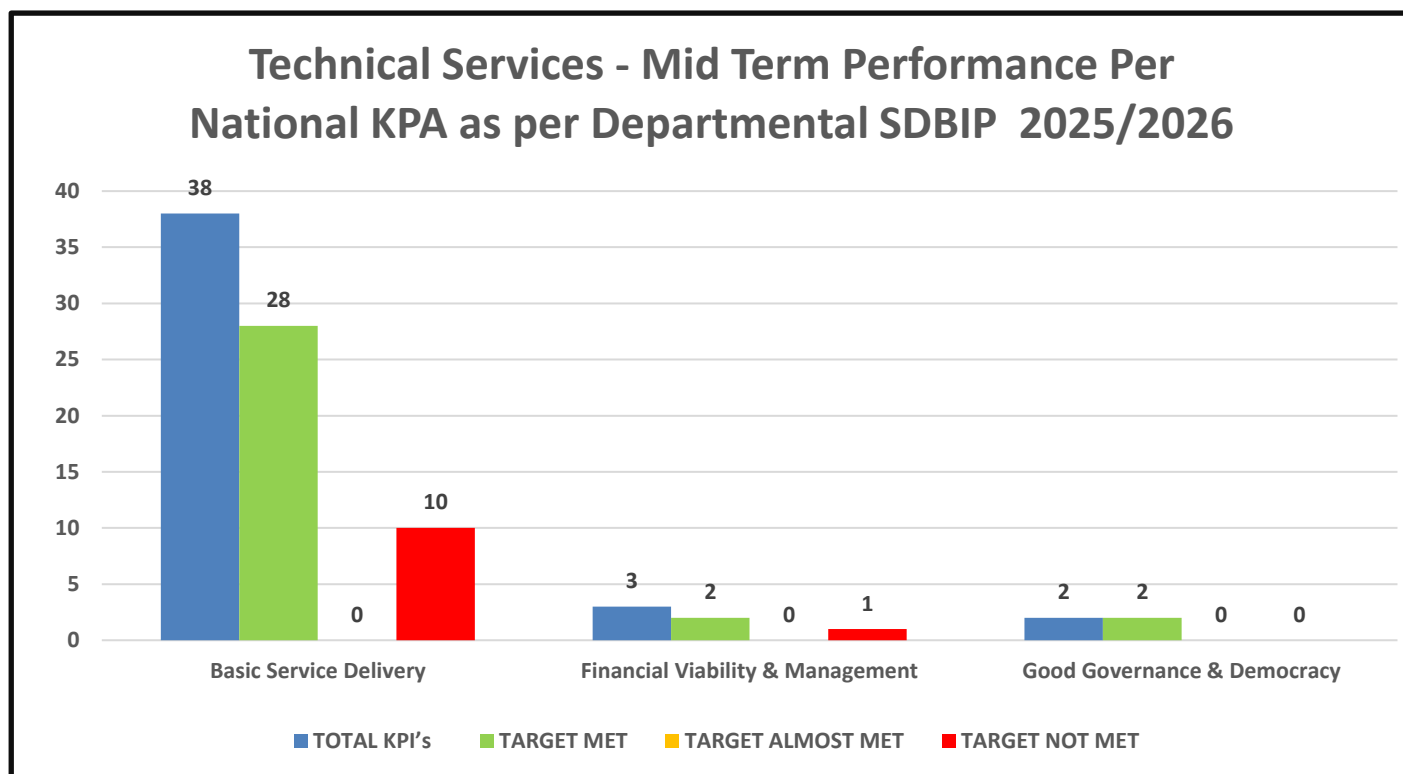
CHALLENGES	MEASURES TO IMPROVE PERFORMANCE/ CORRECTIVE MEASURES
D913 - Percentage of legal matters responded to within 30 days – actual is 0 against a target of 100% - No new legal matters were received during the quarter under review.	No new legal matters were received during the quarter under review.
D914 - Number of days taken for drawing up and vetting service level agreements and contract – actual is 0 against a target of 30 days - No new service level agreements documents were received for vetting during the quarter under review.	No new service level agreements documents were received for vetting during the quarter under review.

### 1.4 BASIC SERVICE DELIVERY - NATIONAL KPA

#### CHALLENGES & MEASURES TO IMPROVE PERFORMANCE AS PER DEPARTMENTAL SDBIP

CHALLENGES	MEASURES TO IMPROVE PERFORMANCE/ CORRECTIVE MEASURES
D946 - Number of Siza water reports on monitoring of the concession submitted – actual is 1 against a target of 2 - Awaiting a report from Siza Water which has the due date of 31 January 2026	The report will be received and uploaded by 31 January 2026

## 2. TECHNICAL SERVICES – DEPARTMENTAL SDBIP



NATIONAL KPA's	TOTAL KPI's	TARGET MET	TARGET ALMOST MET	TARGET NOT MET	TOTAL TARGET MET %
Basic Service Delivery	38	28	0	10	74%
Financial Viability & Management	3	2	0	1	67%
Good Governance & Democracy	2	2	0	0	100%
<b>Technical Services SDBIP Departmental Performance</b>	<b>43</b>	<b>32</b>	<b>0</b>	<b>11</b>	<b>74%</b>

## 2.1 BASIC SERVICES DELIVERY - NATIONAL KPA

### PERFORMANCE HIGHLIGHTS AS PER DEPARTMENTAL SDBIP

*Point to note: The annual target for households having water connections in 2025/2026 financial year, is 955 by end June 2026.*

D832/TS07 - VIP toilets - To ensure sustainable provision of sanitation services and improve access to basic services, the number of VIP toilets constructed and completed are 1144 units when compared to target of 850 by end of December 2025.

MIG and WSIG operational projects are as follows;

MIG VIP toilets;

D858/TS33 - Number of new VIP toilets constructed - Mandeni TS/200/MND/VIP – actual is 337 units against target of 250 units.

D859/TS34 - Number of new VIP toilets constructed - Maphumulo TS/200/MMP/VIP – actual is 450 units against target of 250 units.

WSIG VIP Toilets;

D861/TS36 - Mandeni at ward 2 & 8 -VIP toilets constructed and completed are 357 units. Target exceeded. More teams were allocated to accelerate progress.

## EXPENDITURE

The overall expenditure on water and sanitation projects is as follows:

### Capital & Operational Grants Expenditure

SOURCE OF FUNDING	ORIGINAL BUDGET	QUARTER 2 BUDGET PROJECTION	QUARTER 2/ACTUAL EXPENDITURE TO DATE	QUARTERLY % SPENT	% SPENT TO DATE AGAINST TOTAL BUDGET
<b>Municipal Infrastructure Grant (MIG)</b>					
Water	57,458,473	28,729,237	38,615,980	134%	67%
Sanitation	114,178,301	57,089,151	60,179,574	105%	53%
<b>Water Services Infrastructure Grant (WSIG) - Refurbishment/Replacement of water projects</b>	69,315,625	34,657,813	24,079,556	69%	35%
<b>MIG &amp; WSIG Operational Grant - VIP toilets</b>	42,084,158	21,042,079	34,190,834	162%	81%

To provide excellent water quality that meet or exceed national standards and to monitor wastewater quality, assessments were done as of end December 2025. Details are as follow:  
D880/TS55 - The percentage compliance of water quality parameters is 95.80% when compared to target of 93% (South African National Standards (SANS) 241 - 95% and above).

D838/TS13 - Turnaround time for reinstating water services within 48 hours is at 100%.

D839/TS14- Turnaround time for reinstating sanitation services within 24 hours for KZ291 & KZ292 is at 100%.

**In terms of progress on all capital projects details are as follows:**

**WATER PROJECTS**

The following projects are on track in terms of Quarter 2 progress:

D842/TS17 - Macambini Water Supply - Phase 5C - TS/234/2023– Construction is at 100%, this is additional scope (Variation order). Practical Completion and Completion Certificate provided.

D844/TS19 - Macambini Water Supply - Phase 5D - TS/241/2023 – Construction is at 91% as per target .

D846/TS21 - Ndulinde Phase 4D - TS/248/2024 - Construction is at 86%, as per target. Progress is on track.

D848/TS23 - Rand value of MIG expenditure on water projects – actual is R 38 615 980 against target of R 28 729 237 The quarterly expenditure is at 134% .

**SANITATION PROJECTS**

In terms of the sanitation projects, details are as follows:

D862/TS37 - Rand value of MIG & WSIG expenditure on VIP toilets projects – Quarter 2 actual is R 34 190 834.80 against target of R 21 042 079. The quarterly expenditure is at 162% . Target exceeded because all top structures and other building material have been procured to speed up the implementation.

The following replacement and upgrading on ageing infrastructure are ahead of targets in terms of Quarter 2 progress and some are on track as per set targets;

D849/TS24 - Rudimentary Water supply - Phase 1B. Target Achieved: The planned construction progress was 20%, but actual progress reached 58% due to accelerated execution of key activities improved resource allocation and favourable site conditions that enabled faster-than-anticipated productivity.

D850/TS25 - KwaDukuza Old Mains replacement (Darnall North & South)- Tender Document & Advert submitted and a follow up with SCM on Appointment of Service Provider was done as per target.

D852/TS27 - KwaDukuza Old Mains replacement (Gledhow, Mbozamo & Larkfield) - Tender Document & Advert submitted and a follow up with SCM on Appointment of Service Provider was done as per target.

D856/TS31 - Sundumbili Plaza Sewer Pump Station - TS/232/2023 - Construction is at 70%, when compared to target of 20%. The project is currently ahead of the planned target, this is due to the main contractor appointing CPG sub-contractor and additional labour.

D863/TS39 – Groutville D - Mnyundwini Waterborne Sanitation - TS/242/2023 – Project is at 100% and was completed.

D865/TS40 – Two progress reports on the replacement and upgrading of ageing infrastructure was prepared.

D866/TS41 - Southern Regional Bulk Mains sewer - Phase 2A - Construction is at 40%. It must be noted that in the 1<sup>st</sup> Quarter target was not met as the project was delayed due to the CPG stoppage which halted critical construction activities, and prolonged rainfall, which reduced site productivity. Mitigation measures include rescheduling works during drier periods, enhancing coordination with the CPG, and allowing buffer time to minimize delays. Therefore target met in Quarter 2.

D867/TS42 - KDM Sewer Mains Replacement - 1B TS/240/2023 – Actual is at 100%. Target has been met on the original scope of works and claim for extension of time for additional scope has been submitted. 76 tie-in points are awaiting the completion of Phase 1A & C. Claim for extension of time submitted, awaiting approval of variation order (VO).

D868/TS43 - KDM Sewer Mains Replacement – 1A & 1C – Construction is at 37% against a target of 30%.

D869/TS44 - Ndwedwe Town Sewer– The business plan has been approved by DWS and is awaiting final approval by MIG for funding. MIG MBPAC approved the project on the 30th of September and we are waiting for the approval letter that will allocate the project number.

D870/TS45 - Refurbishment of WWTW within IDM - Terms of Reference provided as per target.

D871/TS46 - Refurbishment of WWTW within IDM - Municipal Infrastructure Grant – Percentage construction is at 5% as per target.

D872/TS47 - New KDM Regional WWTW- 2 reports on WULA status prepared. The assimilation report on the Umvoti river has shown improvement in Water Quality. The report will be submitted to DWS to give a go ahead for a full WULA study.

Water quality on the river is being monitored for improvement. As soon as the water quality reaches the acceptable levels, a meeting with DWS will be called to consider proceeding with the WULA application.

D873/TS48 - Rand value of MIG expenditure on sanitation projects – actual is R60 179 574 against of target R57 089 151

D876/TS51 - UMvoti water Works Refurbishment - Percentage completion of Refurbishment is at 49%, when compared to target of 30%.

### CHALLENGES & MEASURES TO IMPROVE PERFORMANCE AS PER DEPARTMENTAL SDBIP

CHALLENGES	MEASURES TO IMPROVE PERFORMANCE / CORRECTIVE MEASURES
<b>WATER PROJECTS</b>	
<p>D847/TS22 - Inyoni Bulk Water - Construction is at 12%, when compared to target of 45%. The target was not met. Contractor is behind program due to cashflow challenges. It was recommended that a cession for materials be signed in order to catch up on progress.</p>	<p>The contractor has procured pipes via a cession agreement. Construction to resume in Jan 2026.</p>
<p>D854/TS29 – Rand value of WSIG expenditure on water projects. Quarter 2 target is R34 657 813, actual is R 24 079 556 Target not met. Two projects started late because the bids came in more than the approved project budgets by DWS. The expenditure is at 69%.</p>	<p>Approval for the additional funding has been received from DWS and the projects have commenced.</p>
<b>REPLACE AND UPGRADE ON AGEING INFRASTRUCTURE</b>	
<p>D874/TS49 - Sundumbili Water Works Security Fence– Target for the appointment of Service Provider - not met due to bid committees being appointed only in August 2025 and could only start processes resulting in overload.</p>	<p>To be corrected in second quarter as the processes are now in motion.</p>

D875/TS50 - Percentage installation of security fence – actual is 0 against a target of 10% - Project TS 260 2025 advert closed on the 19th of December, currently at evaluation stage. The targets will be updated during midyear adjustment.	Now that the project is finally moving on the procurement, the targets will be updated during midyear adjustment.
D878/TS53 - KwaDukuza water storage expansion - Conditional assessment report not done. The Service Provider has failed to meet critical project deadlines and deliverables.	Service Provider has been terminated due to non-performance therefore; re-advert process has been initiated with the SCM unit.
D879 - Number of sites installed with Telemetry – actual is 0 against a target of 2 - Project awarded, and the service provider has commenced with first site evaluation to establish the status quo.	First report due in early January 26. there after commencement of installation of telemetry equipment.
<b>SANITATION PROJECTS</b>	
D857/TS32 - Number of new VIP toilets constructed by deadline - Ndwedwe TS/200/NDW/VIP actual is 0 against a target of 100 - Target not met, construction started late because the Implementing Agent was finalising snags from the previous phases. 120 pits have been lined and ready for top structures.	More teams will be added in the new year to catch up on lost time.
D860/TS35 - Number of new VIP toilets constructed - Maphumulo at ward 9 &10, MIG funding - VIP toilets – Actual as at end of September 2025 is 148 VIP toilets have been completed when compared to target of 250. The project had an allocation of 500 toilets, 352 were completed during 2024/2025 and the balance of 148 was completed this financial year.	The project is complete.
D864/TS39 - Inyoni Bulk Sewer - Construction is at 12%, when compared to target of 20%. The target was not met. Progress is still behind because the contractor is having cashflow issues.	The contractor has purchased materials via a cession agreement, construction will resume in January 2026 because the pipes have been delivered to site.

D881/TS56 - The percentage compliance of wastewater quality parameters by deadline (South African General Standards (SAGS) Limits 2013 - 90% and above) – actual is 68.20% against a target of 73% - Target t not met due to operational in regard to microbiological and nitrate failures	Review operational protocols in terms of chlorine dosing
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## 2.2 MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT - NATIONAL KPA

### PERFORMANCE HIGHLIGHTS AS PER THE DEPARTMENTAL SDBIP

D828/TS03 - As at end December 2025, municipality's annual capital budget spent on agreed IDP projects for Technical Services is 51%%, when compared to target of 30%.

D829/TS04 - Repairs and Maintenance expenditure, is at 39%, against target of 25%.

### CHALLENGES AND MEASURES TO IMPROVE PERFORMANCE AS PER DEPARTMENTAL SDBIP

CHALLENGES	MEASURES TAKEN TO IMPROVE PERFORMANCE
D830/TS05 - Number of repeat findings in the Auditor Generals management report – actual is 5 against a target of 0 - There were 5 repeat findings & management's responses are in the attached Management Report.	<p>1. It was agreed with AG that in future, TS will prepare a covering report to report on the quarterly performance of Siza Water based on the Quarterly meeting and report from Siza Water.</p> <p>21. Adequate provision to be made in the next budget to achieve WSDP targets &amp; maintenance plan</p> <p>28. The licensing of the sewage treatment works is planned and budgeted for in the Refurbishment of sewage works business plan. This project is over a 3-year period, currently in progress. It is expected to be completed by latest 26/27 financial year</p> <p>29. Training is currently being undertaken for technical staff &amp; Technologists. Recruitment processes have commenced to fill the relevant vacant posts.</p> <p>30. Management to ensure accuracy and completeness of the retention balance.</p>

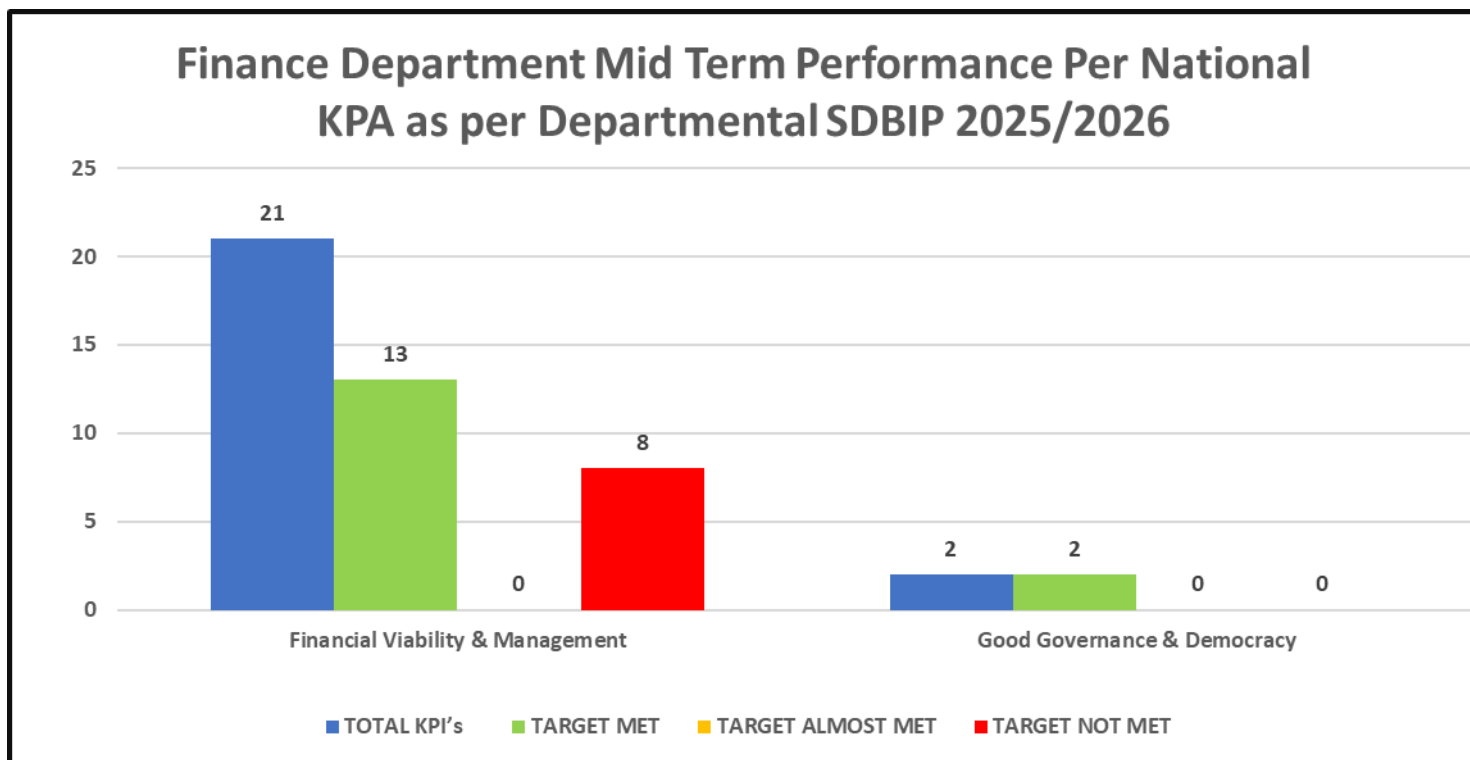
## 2.3 GOOD GOVERNANCE AND PUBLIC PARTICIPATION - NATIONAL KPA

### PERFORMANCE HIGHLIGHTS AS PER THE DEPARTMENTAL SDBIP

D826/TS01 - Risk monitoring tools were updated monthly by the Technical Services department.

D827/TS02 - Two performance reviews were conducted between the Senior Manager: Technical Services and Manager's under her office.

### 3. FINANCE DEPARTMENT - DEPARTMENTAL SDBIP



NATIONAL KPA's	TOTAL KPI's	TARGET MET	TARGET ALMOST MET	TARGET NOT MET	TOTAL TARGET MET %
Financial Viability & Management	21	13	0	8	62%
Good Governance & Democracy	2	2	0	0	100%
<b>Finance Departmental SDBIP Performance</b>	<b>23</b>	<b>15</b>	<b>0</b>	<b>8</b>	<b>65%</b>

### 3.1 MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

#### PERFORMANCE HIGHLIGHTS AS PER DEPARTMENTAL SDBIP

As at end December 2025, the budget and compliance unit reported, 6 monthly financial statements were completed and end June 2025 annual financial statements. Eighteen monthly reports were submitted to Treasury to ensure compliance with MFMA regulations, as well as 6 quarterly reports. The Annual Financial Statements were submitted to Auditor-General on the 31 August 2025 and the consolidated on the 30 September 2025.

Cash flow management - Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants) is at 108 Days against a target of 30 days. Liquidity surged to 108 days, exceeding the target and improving on Quarter 1 of 2025/26 (89 days) and Quarter 4 of 2024/25 (51 days), though slightly below December 2024 (127 days). This spike is seasonal, largely driven by the second tranche of equitable share received early December, which must sustain operations until end-March 2026.

The apparent strength masks future commitments and pending capex, creating a risk of overestimating available cash. The Quarter 2 of 2025/2026 decline versus Quarter 2 of 2024/2025 is largely due to substantial capital outflows, including a R100 million investment in operating assets (vehicles), which placed pressure on available cash despite the equitable share inflow.

To maintain this momentum, the Municipality should continue to monitor expenditure closely, especially in high-cost areas such as water tanker hiring. Prioritize revenue collection, particularly from government departments and long-outstanding debtors. Reinforce cash flow forecasting and planning, to ensure that liquidity.

The current ratio is 3.28:1. against a target of 1.50: 1. The ratio is well above target, higher than Quarter 1 of 2025/26 (2.03:1) and Quarter 4 of 2024/25 (1.85:1), though below the Quarter 2 peak of 2024/25 (3.99:1). December's equitable share inflates current assets, signalling strong

liquidity but also bearing in mind that a substantial amount of this cash is actually for future months (i.e. January – March 2026).

To sustain this performance, the Municipality must continue focusing on enhancing revenue collection, managing expenditure prudently, and monitoring debtors and creditors to ensure a balanced and responsive liquidity position throughout the financial year.

Payment of creditors is at 14 days against a target of 30 days. Performance is exceptional, improving on Quarter 1 of 2025/26 (18 days) and Quarter 4 of 2024/25 (25 days). The 2024/25 average was 19.25 days, with Quarter 2 at 14 days. December liquidity supported faster turnaround in terms of payment of creditors invoices, thereby limiting exposure to service delivery failures.

Despite strong performance in quarter 2 of 2025/26, the Municipality should focus on sustaining timely creditor payments by automating processes, enhancing supplier communication, monitoring payment cycles, preparing for liquidity risks, and investing in staff training to ensure long-term efficiency and resilience in financial operations.

Remuneration costs monitoring is 21% against a target of 35%. The ratio is comfortably within benchmark and slightly better than Quarter 1 of 2025/26 (23%). It compares favourably to the 2024/25 average of 24%, which declined from 30% in Quarter 1 to 17% in Quarter 4 (the latter skewed by a R300m debt write-off). December may pressure overtime costs due to the excessive high demand of services towards and during festive season period, but overall discipline remains strong.

Remuneration Costs Monitoring Target: 25%-40%. The ratio is comfortably within benchmark and slightly better than Quarter 1 of 2025/26 (23%). It compares favourably to the 2024/25 average of 24%, which declined from 30% in Quarter 1 to 17% in Quarter 4 (the latter skewed by a R300m debt write-off). December may pressure overtime costs due to the excessive high demand of services towards and during festive season period, but overall discipline remains strong. Going forward, it will be essential to sustain this level of performance, particularly as employee-related costs remain a significant portion of the operating budget. Continued

monitoring, workforce planning, and alignment of staffing levels with service delivery priorities will be key to ensuring long-term financial sustainability.

Supply Chain Management unit, percentage progress in implementing procurement plan is at 57.14% against a target of 25%. Number of days for finalization of tender awards (SCM processes) from the closing date of an advert to the date of award – actual reported is 80.87 days against a target of 90 days.

The asset unit completed quarter 1 asset verification on movable assets and immovable assets for 2024/2025 financial year were done.

#### TARGET ALMOST MET AND MEASURES TO IMPROVE PERFORMANCE AS PER DEPARTMENTAL SDBIP

TARGET ALMOST MET	MEASURES TO IMPROVE PERFORMANCE/ CORRECTIVE MEASURES
D805 - Percentage accuracy in billing – actual is 96.30% against a target of 100% - Target not met. Some areas where there is no water supply, those meters are not billed.	Areas with no water supply are not billed.

#### CHALLENGES AND MEASURES TO IMPROVE PERFORMANCE AS PER DEPARTMENTAL SDBIP

CHALLENGES	MEASURES TO IMPROVE PERFORMANCE / CORRECTIVE MEASURES
D802 - Percentage collection rate is at 59% against a target of 70%. Target not met. Consumers still finding hard to pay.	There are initiatives in place to assist consumers to rendering their monthly accounts.
D803 – Number of reductions of unmetered households – actual is 299 against a target of 750. Target not met. This KPI needs to be re visited during adjustment stage.	KPI to be adjusted.

<p>D804 - Outstanding service debtors to revenue</p> <p>(Total outstanding service debtors / annual revenue actually received for services) – actual is 833:01:1 against a target of 03:01. Target not met. Consumers still finding it hard to pay their monthly accounts.</p>	<p>Initiatives are in place to assist consumers.</p>
<p>D806 - Percentage of households earning less than R4000 per month with access to free basic services – Year to date actual is 66.67% against a target of 100%. Although, all indigent consumers are receiving their applicable benefits regarding indigent support, August 2025 monthly report was only uploaded in September 2025 reporting period, as a result this has a negative effect on overall performance, as this indicator has monthly targets as per Q1 comments</p>	<p>There is no corrective measure provided for late reporting.</p>
<p>D810 - Number of Clean audit opinion report received from AG for 2024/2025 financial year – actual is 0 against a target of 1</p> <p>- The municipality received an unqualified audit with findings due to material adjustments to the annual financial statements, material findings on performance management and compliance.</p>	<p>Implementation of the AG recommendations as per the management report through the AG Action Plan.</p> <ul style="list-style-type: none"> <li>- Enhance the AFS review process to ensure that GRAP compliant AFS are submitted to the AG</li> <li>- Enhance the review of performance indicators and descriptions to ensure alignment between documented measure of performance and portfolio of evidence</li> </ul>
<p>D813 - Number of repeat findings in the auditor general’s management report for the finance department – actual is 11 against a target of 0. Audit action plan has been developed into order to ensure that these will not be repeated in the upcoming audits.</p>	<p>Audit action plan has been developed into order to ensure that these will not be repeated in the upcoming audits. this plan will be monitored throughout the financial year.</p>
<p>D818 - Debt Total Borrowings &amp; Revenue – actual is 0,50% against a target of 1,50% - The ratio remains well below target and stronger than Quarter 1 of 2025/26 (1.6%) and the</p>	<p>No corrective measures are necessary.</p>

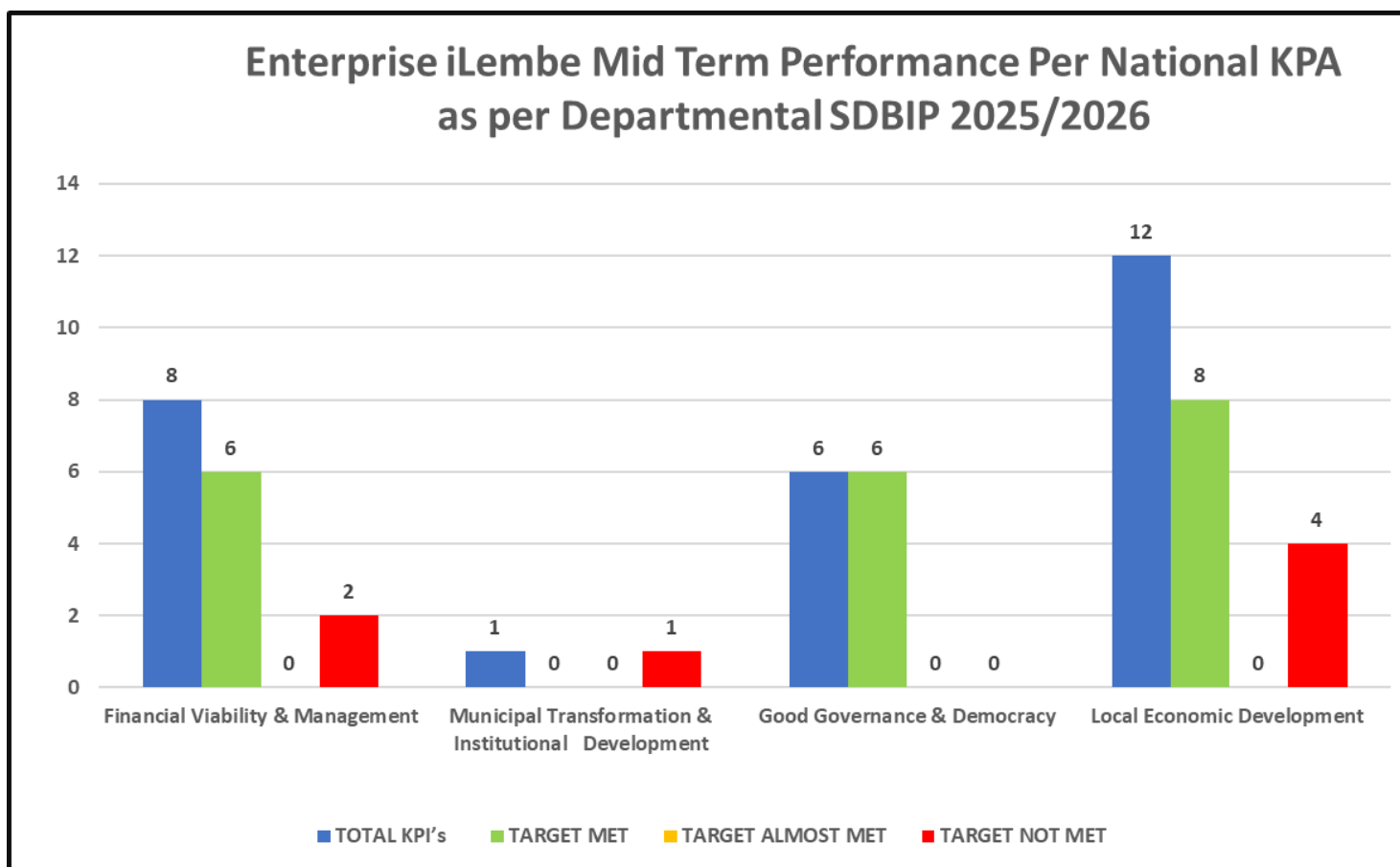
<p>2024/25 average (0.8%). This reflects minimal debt exposure. The DBSA loan has been fully repaid in December 2025, which significantly relieves strain on liquidity and improves the debt ratio going forward, unless new borrowing is introduced. Remaining obligations are limited to scheduled Microsoft licensing payments. The low ratio confirms a near debt-free status, enhancing financial flexibility.</p>	
<p>D821 - Number of consolidated quarterly reports on performance of service providers prepared – actual is 1 against a target of 1. Ony quarter 1 actual reported</p>	<p>No reason for variance and corrective measure provided.</p>

### 3.2 GOOD GOVERNANCE AND PUBLIC PARTICIPATION - NATIONAL KPA

#### PERFORMANCE HIGHLIGHTS AS PER DEPARTMENTAL SDBIP

Six monthly updated risk monitoring tool was submitted by the finance department. Two performance reviews were conducted quarterly between Senior Manager and Managers.

#### 4. ENTERPRISE ILEMBE – DEPARTMENTAL SDBIP



NATIONAL KPA's	TOTAL KPI's	TARGET MET	TARGET ALMOST MET	TARGET NOT MET	TOTAL TARGET MET %
Financial Viability & Management	8	6	0	2	75%
Municipal Transformation & Institutional Development	1	0	0	1	0%
Good Governance & Democracy	6	6	0	0	100%
Local Economic Development	12	8	0	4	67%
<b>Enterprise iLembe Departmental SDBIP Performance</b>	<b>27</b>	<b>20</b>	<b>0</b>	<b>7</b>	<b>74%</b>

## 4.1 MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT – NATIONAL KPA

### PERFORMANCE HIGHLIGHTS AS PER DEPARTMENTAL SDBIP

In terms of financial viability within the Entity, the Annual Financial Statements were submitted to Auditor-General by stipulated deadline of the 31 August 2025. Cost coverage is at 6.55:1, the target has been exceeded; this is due to good cash management controls and cash projections. and cash flow management is at 203 days, target exceeded, due to cash management controls implemented by the Entity. Operational expenditure monitoring is at 51%, when compared to target of 45%. Expenditure is above target due to the increased demand of legal professional contracts and the multi-year projects. Six monthly financial information reports MFMA Section 87(11) are submitted to the District as per stipulated deadline. In terms of repeat findings for the Entity there were none therefore target met.

### CHALLENGES & MEASURES TO IMPROVE PERFORMANCE AS PER DEPARTMENTAL SDBIP

CHALLENGES	MEASURES TO IMPROVE PERFORMANCE/ CORRECTIVE MEASURES
D889 - Number of Clean audit opinion report received from AG for 2024/2025 – actual is 0 against a target of 1 - the entity received unqualified audit opinion with a compliance matter.	Audit action plan will be developed with the action plan to address the audit finding.
D892 - Percentage progress on audit queries resolving plan – actual is 0% against a target of 25%	Actual changed as insufficient evidence provided

## 4.2 LOCAL ECONOMIC DEVELOPMENT – NATIONAL KPA

### PERFORMANCE HIGHLIGHTS AS PER DEPARTMENTAL SDBIP

In terms of open fields, 30 new and existing small-scale farmers were identified and supported by the Entity.

To maintain inclusive and sustainable economic growth, a total of 18 agency adverts/advertorials (in print/media) were published in relevant publications. Quarter 2 became active with a need to advertise pre-activations for Festive Tourism Season as well as media coverage for the actual media briefing on 11 December 2025 gave us a lot of mileage. The upcoming Q3 and Q4 will be quiet as there are no plans to go aggressive in marketing since there is no major tourism season other than the Winter Season. iLembe District Business Confidence Index Mid-Term August 2025 developed.

To build partnerships with external stakeholders, 18 stakeholder engagements were hosted/attended. The reason it was exceeded was due to the number of funding initiatives and capacity building programme initiated across KZN and policy changes. A survey was conducted to measure impact assessment of iLembe incubator during this reporting period. Mentoring, business and competition activities were conducted on the iLembe Entrepreneur Competition as per target. SMMEs/youth trained on basic business management skills is at 154, target exceeded, this was due to the growing demand of the local SMMEs entering into the entrepreneurship sector and entrepreneurship programme hosted by SEDFA, KZN EDTEA and Local Municipalities.

A total of 167 jobs were created through entity's local economic development initiatives.

## CHALLENGES AND MEASURES TO IMPROVE PERFORMANCE AS PER SDBIP

CHALLENGES	MEASURES TO IMPROVE PERFORMANCE/ CORRECTIVE MEASURES
D899 - Number of tourism exhibitions attended – actual is 2 against a target of 4 - Exhibitions schedule is more active in Q3 and Q4.	We will recover in the following quarters accordingly.
D901 - Number of Official Tourism Travel Guide for 2026/2027 developed – actual is 0 against a target of 1 - Likely to be out in March 2026. The requisition was done very early, but the SCM capacity challenges led to delays in actual procurement process.	SCM delays will be mitigated and process fast-tracked.
D905 – Number of marketing platforms for investment promotion – actual is 3 against a target of 4 - Budgetary constraints forced us to withdraw from two investment platforms, one in Cape Town and another in Ncome hosted by DSAC.	Lobby Exco for more budget allocation at Adjustment going forward.
D911 - Number of programmes implemented – actual is 3 against a target of 4	Actual changed due to insufficient evidence provided by EI.

#### 4.3 MUNICIPAL INSTITUTIONAL DEVELOPMENT & TRANSFORMATION – NATIONAL KPA

##### CHALLENGES AND MEASURES TO IMPROVE PERFORMANCE AS PER SDBIP

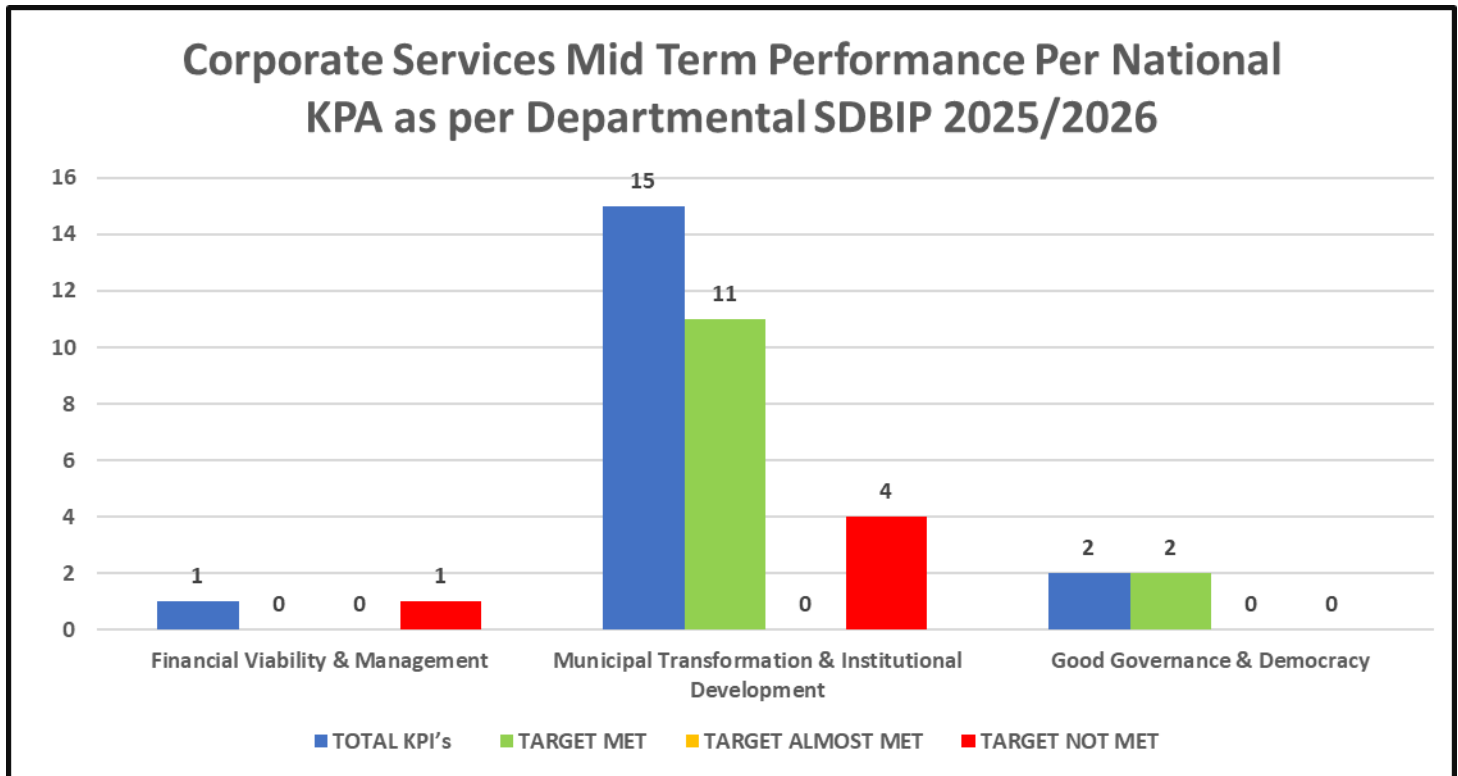
CHALLENGES	MEASURES TO IMPROVE PERFORMANCE/ CORRECTIVE MEASURES
D882 - Percentage of training budget spent – actual is 40% against a target of 50% - The budget of R 473 256.00 is incorrect; it should have been R 199 798.00 as per the approved budget. This will be corrected during the adjustment budget process, The 40% is based on the R 473 256.00 when calculated on correct budget of R199 798 the actual would have been 95%	The budget figure will be corrected during the adjustment budget process

#### 4.4. GOOD GOVERNANCE AND PUBLIC PARTICIPATION - NATIONAL KPA

##### PERFORMANCE HIGHLIGHTS AS PER DEPARTMENTAL SDBIP

Strategic plan for Enterprise iLembe with clear measurable targets was reviewed by the board in August 2025. The entity hosted 3 board and 3 audit committee compliance meetings as of end December 2025 and one report was submitted to the Board. The entity prepared and submitted 2 quarterly reports on the status of the Entity to the Municipal Manager by the stipulated deadline. Two quarterly performance reviews with Managers were done.

## 5. CORPORATE SERVICES – DEPARTMENTAL SDBIP



NATIONAL KPA's	TOTAL KPI's	TARGET MET	TARGET ALMOST MET	TARGET NOT MET	TOTAL TARGET MET %
Financial Viability & Management	1	0	0	1	0%
Municipal Transformation & Institutional Development	15	11	0	4	73%
Good Governance & Democracy	2	2	0	0	100%
<b>Corporate Services Departmental SDBIP Performance</b>	<b>18</b>	<b>13</b>	<b>0</b>	<b>1</b>	<b>72%</b>

## 5.1 MUNICIPAL INSTITUTIONAL DEVELOPMENT & TRANSFORMATION – NATIONAL KPA

### PERFORMANCE HIGHLIGHTS AS PER DEPARTMENTAL SDBIP

Percentage of municipality's budget actually spent on implementing the approved WSP is at 0,27%. Four employee wellness programmes were held. Consultation and awareness with Supervisors and employees for Task grade 10 & 11 for the implementation of individual PMS was done. Six assessments were conducted on workplaces and reports on implementation of Occupational Health & Safety Plan and Policy.

The support services department actuals as of end December 2025, 6 Council meetings, 8 Exco meetings, 20 Portfolio committee meeting, 2 MPAC meetings and 2 Audit committee meeting. Six monthly fleet management reports were completed.

Two quarterly reports on the maintenance of ICT infrastructure were prepared

### CHALLENGES AND MEASURES TO IMPROVE PERFORMANCE AS PER SDBIP

CHALLENGES	MEASURES TO IMPROVE PERFORMANCE/ CORRECTIVE MEASURES
D772 - Number of activities conducted to ensure that developed/reviewed policies are submitted to Exco & Council – actual is 1 against target 2 - Target not met due to policies having to be presented at MANCO before being presented at the LPA and LLF. MANCO did not seat between November and December and shall seat in January where Policies will be presented.	Policies will be presented at the first MANCO and LPA in January or February 2026.
D774 - Percentage of budgeted posts filled as per approved staff establishment – actual is 79% against a target of 85% - A huge number of terminations for various reasons, occurred and set back the target.	12 positions have been advertised and will be filled to improve the percentage.
D778 - Percentage of employees trained in accordance with the WSP – actual is 16,66% against a target of 40% - Target not met due to uncompleted procurement process. The service providers returned	Appointment of the service providers to be concluded through the BAC and training shall resume to achieve target.

<p>quotes that exceeded the threshold, and the process was restarted through the Bid Committees. The process is now awaiting the seating of the BAC.</p>	
<p>D794 - Number of activities completed on Biometric Access Control System - Activity 1 - Report on Consultation and specification of system – Activity 2 - Appointment of service provider actual is 0 against a target of 2 - Biometric Access Control System installation, there was no enough to budget to install a new system. The budget that is available is for Maintenance.</p>	<p>The budget it is going to be available after adjustment budget. Targets will be revised during adjustments</p>

## 5.2 MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT – NATIONAL KPA

### CHALLENGES AND MEASURES TO IMPROVE PERFORMANCE AS PER SDBIP

CHALLENGES	MEASURES TO IMPROVE PERFORMANCE/ CORRECTIVE MEASURES
<p>D798 - Number repeat findings for the Corporate services department – actual is 3 against a target of 1. "17. The ICT Manager resigned as a result the recruitment process could not proceed. Posts were advertised on 06 June 2023.</p> <p>31. We acknowledge the finding. We experience sick leave even tried to medical board, resignation and work challenges.</p> <p>32. Finding is acknowledged, many individuals in the management level were intake thereby causing little movement in addressing the finding."</p>	<p>"17. We advertised and the recruitment process is ongoing.</p> <p>31. The municipality intends to have a control measure in place on each of the Senior Manager's and MM's scorecards in terms of cascading IPMDS. This will include a KPI in which each senior manager's scorecard will have a target on cascading IPMDS. This will promote accountability and ensure cascading is taking place amongst all the departments. A briefing session will be held with the MM and all Senior Managers to ensure that this control measure is enforced.</p> <p>32. A memorandum will be issued by the MM to all individuals within the cascading pool. The mid-term individual performance reviews for all staff members covering the task grades TK11 - 17, in line with the cascaded pool of individuals will need to be conducted by all relevant supervisors for the 2025/2026."</p>

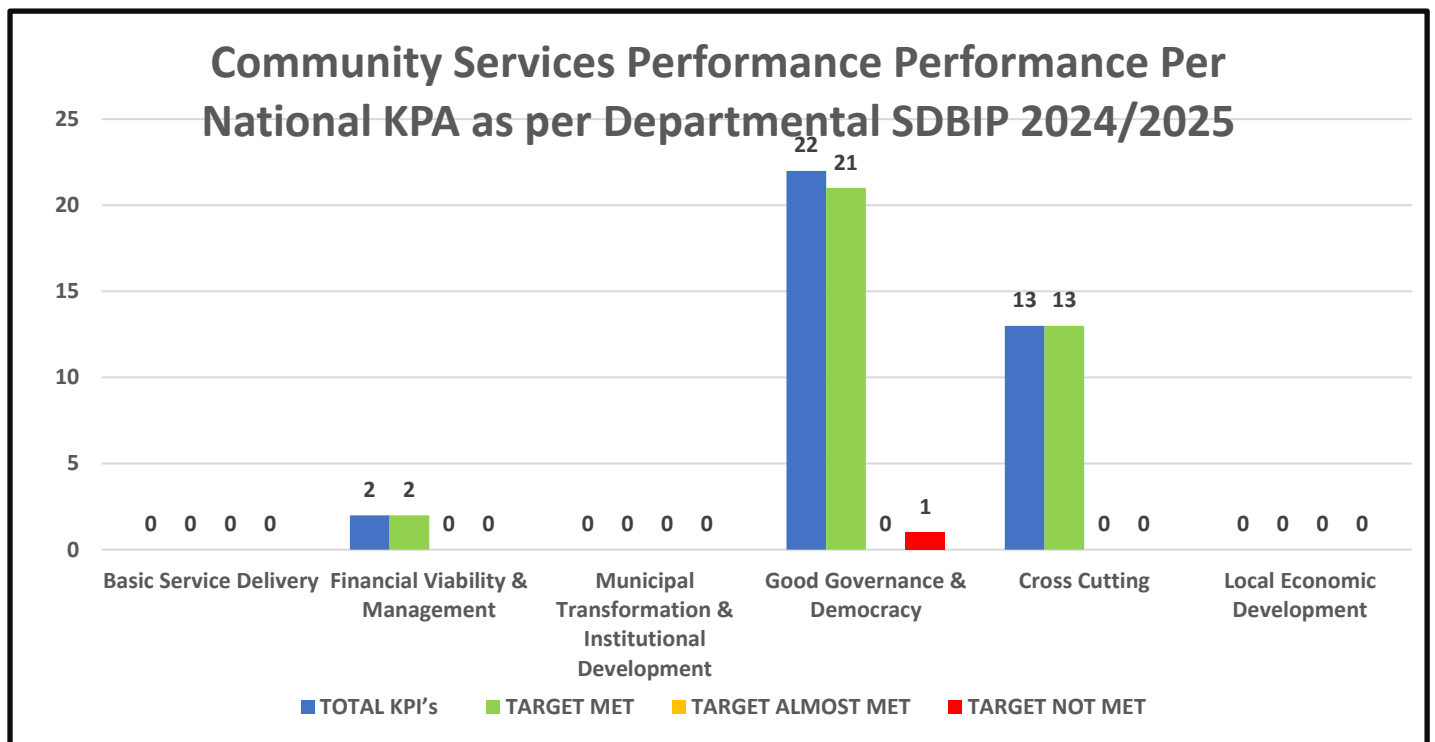
## 5.3 GOOD GOVERNANCE AND PUBLIC PARTICIPATION – NATIONAL KPA

### PERFORMANCE HIGHLIGHTS AS PER DEPARTMENTAL SDBIP

Risk monitoring tools were updated monthly for Corporate Services department as of end December 2025.

Two quarterly performance reviews were conducted between the Senior Manager: Corporate Services and Managers.

## 6. COMMUNITY SERVICES



NATIONAL KPA's	TOTAL KPI's	TARGET MET	TARGET ALMOST MET	TOTAL TARGET MET %
Basic Service Delivery	0	0	0	0%
Financial Viability & Management	2	2	0	100%
Municipal Transformation & Institutional Development	0	0	0	0%
Good Governance & Democracy	22	21	0	95%
Cross Cutting	13	13	0	100%
Local Economic Development	0	0	0	0%
<b>Community Services Departmental SDBIP Performance</b>	<b>37</b>	<b>36</b>	<b>0</b>	<b>97%</b>

## 6.1 GOOD GOVERNANCE AND PUBLIC PARTICIPATION - NATIONAL KPA

### PERFORMANCE HIGHLIGHTS AS PER DEPARTMENTAL SDBIP

One external electronic newsletter and 2 internal newsletters were prepared as of end of December 2025. Two community outreach programme was held. Two engagements held between Councillors & Traditional leaders by deadline. Six IDP/Budget meetings held by deadline

The World Aids Day event was held on the 1<sup>st</sup> of December 2025. Two quarterly District Aids Council meeting was held. The annual gender plan was reviewed in line with National and Provincial strategy and adopted by the gender support committee. A total of 15 programmes were implemented as per the approved gender plan. The 1<sup>st</sup> to 3<sup>rd</sup> December 2025 was KZN Disability Parliament and International Day for People with Disabilities hosted by iLembe District at Sibusisiwe Hall in Mandeni and it is part of the 2025/2025 Gender annual plan. Six District Task Teams meetings were held during this quarter.

The Youth Plan Sports Arts & Culture developed in line with District Youth strategy and submitted for adoption to Sports Arts & Culture Youth sub -committee. Six sporting events were held, and 4 heritage events were participated/hosted to date.

The draft IDM Annual report was submitted to the Auditor General by the 31 August 2025.

The community services department updated monthly risk monitoring tools and conducted 2 performance reviews conducted quarterly between Senior Manager and Managers.

### CHALLENGES AND MEASURES TAKEN TO IMPROVE PERFORMANCE AS PER SDBIP

CHALLENGES	MEASURES TO IMPROVE PERFORMANCE/ CORRECTIVE MEASURES
D951- Number of Thuma Mina programs implemented – actual is 0 against a target of 2 - The Thuma Mina Programme was not implemented by the deadline due to significant logistical and coordination challenges. The	To prevent future delays, early stakeholder engagement will be prioritised to secure the availability of principals and internal teams at least two months before programme launch. A dedicated

programme requires political leadership, and the availability of principals was inconsistent. Additionally, internal dependencies on Revenue and Water Services teams created scheduling conflicts, as these teams were rarely available simultaneously.	cross-functional coordination team will be established to manage logistics and monitor progress weekly. An escalation protocol will be introduced to resolve scheduling conflicts promptly, and contingency plans with alternative dates will be prepared to mitigate unforeseen delays.
D958 - Number of interventions hosted in all LMS – actual is 7 against a target of 8 - No intervention(s) conducted in December 2025. Annual leave was taken mid-December 2025 to mid-January 2026	There will be more interventions in the coming months in order to meet the annual targets
D961 - Number of youth programmes implemented in line with Youth Plan - actual is 3 against a target of 4 - The target was not met because local municipalities did not have legitimate Youth Council structures, as their terms of office had expired. These structures are required for participation in the Youth Summit.	Assist in facilitating the re-establishment of Local Youth Councils across municipalities to ensure valid structures are in place for participation in the Youth Summit.

## 6.2 MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT - NATIONAL KPA

### PERFORMANCE HIGHLIGHTS AS PER DEPARTMENTAL SDBIP

There were no repeat findings for the community services department.

## 6.3 CROSS CUTTING - NATIONAL KPA

### PERFORMANCE HIGHLIGHTS AS PER DEPARTMENTAL SDBIP

The health and safety unit are on track or ahead with most targets, in terms of vector control, 226 sites were serviced within budget. One twenty-six water samples were taken and analysed. Municipal health services are at a 100% of all food handling license applications received were processed within 14 working days. Premises inspected to reduce food borne

illness is at 526 and 100% of reported notifiable diseases investigated. A total of 52 health awareness campaigns were held against a target of 24.

The Disaster Management Unit ensures rapid and effective response in assisting vulnerable communities during incidents and disasters, that disaster-stricken communities exercise the risk avoidance behaviour during all incidents and disasters. Capacity building programmes are held to create a resilient and pro – active community.

A total of 6 monthly consolidated incident reports were submitted to the Provincial Disaster Management Centre. Twelve community awareness campaigns and seven capacity-building programmes were held. Two district advisory forum meeting was held, in terms of review of the district disaster management plan, engagement and consultation were held with stakeholders to update terms of reference to annually review the Plan and Solicit Inputs from disaster management stakeholders and incorporate them in the Disaster Management Plan. Two workshop was conducted to rollout the Disaster Management Volunteer Strategy/framework.

## **ANNEXURES**

- OFFICE OF THE MM - DEPARTMENTAL SDBIP
- TECHNICAL SERVICES - DEPARTMENTAL SDBIP
- FINANCE DEPARTMENT - DEPARTMENTAL SDBIP
- CORPORATE SERVICES - DEPARTMENTAL SDBIP
- COMMUNITY SERVICES - DEPARTMENTAL SDBIP
- ENTERPRISE ILEMBE - DEPARTMENTAL SDBIP

**Ilembe District Municipality**  
Office of the MM - 2nd Quarter /Mid term Performance Report 2025-2026

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25						Overall Performance for July 2025 to December 2025		
																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D913	MM001	Office of the Municipal Manager	Legal Advisor	Percentage of legal matters responded to within 30 days	Percent	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Legal matters	To provide legal advice and ensure resolution of legal matters against and/or on behalf of the municipality	Office of the Municipal Manager	MTI01	R3,106,620.00 (Budget allocated (MM001 - 2025/26))	Legal matters responded to within 30 days by 30 June 2026	Quarterly	50.00%	Percent	Last Value	100.00%	0%	100.00%		0.00%	R	No new legal matters were received during the quarter under review.	No new legal matters were received during the quarter under review.	100.00%	0%	R
D914	MM002	Office of the Municipal Manager	Legal Advisor	Number of days taken for drawing up and vetting service level agreements and contract by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Legal matters	To provide legal advice and ensure resolution of legal matters against and/or on behalf of the municipality	Office of the Municipal Manager	MTI01	Ref MM001 for Budget allocation	Number of days taken for drawing up and vetting service level agreements and contract by 30 June 2026	Quarterly	4	Number	Stand-Alone	30	0	30		0	R	No new service level agreements documents were received for vetting during the quarter under review.	No new service level agreements documents were received for vetting during the quarter under review.	30	0	R
D915	MM003	Office of the Municipal Manager	Municipal Manager	Number of Oversight reports adopted by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Oversight report	Compliance and good Governance	Office of the Municipal Manager	GP01	R-	Oversight report adopted by 31 March 2026	Annually	1	Number	Stand-Alone	1	0	0		0	N/A			0	0	N/A
D916	MM004	Office of the Municipal Manager	Manager: Internal Audit	Number of reports submitted to Audit committee by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Internal Audit Reporting to Audit Committee	To provide independent objective assurance and consulting services designed to add value and improve the municipality's operations	Office of the Municipal Manager	GP01	R-	Reports submitted to Audit committee by end June 2026	Quarterly	3	Number	Last Value	4	3	2		3	B	one meeting held in quarter 2		2	3	B
D917	MM005	Office of the Municipal Manager	Manager: Internal Audit	Number of Internal Audit Assignments conducted by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Implementation of Internal Audit Plan	To provide independent objective assurance and consulting services designed to add value and improve the municipality's operations	Office of the Municipal Manager	GP01	R-	Internal Audit Assignments conducted by end 30 June 2026	Quarterly	10	Number	Last Value	16	6	5		6	G2	one report for quarter 2		5	6	G2
D918	MM006	Office of the Municipal Manager	Manager: Internal Audit	Number of internal audit plans developed and submitted to the Audit committee for approval by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Internal audit plan	To provide independent objective assurance and consulting services designed to add value and improve the municipality's operations	Office of the Municipal Manager	GP01	R-	2025/2026 Internal audit plan developed and submitted to the Audit committee for approval by 30 September 2025	Annually	1	Number	Stand-Alone	1	1	0		0	N/A			1	1	G
D919	MM007	Office of the Municipal Manager	Manager: Internal Audit	Number of reviewed internal audit charter submitted to Audit Committee for approval by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Internal audit charter	To provide independent objective assurance and consulting services designed to add value and improve the municipality's operations	Office of the Municipal Manager	GP01	R-	Reviewed Internal audit charter submitted to Audit Committee for approval by September 2025	Annually	1	Number	Stand-Alone	1	1	0		0	N/A			1	1	G
D920	MM008	Office of the Municipal Manager	Manager: Enterprise Risk Management	Number of risk registers updated by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Monitoring performance of effective enterprise risk management	To implement and maintain compliant effective and efficient enterprise risk management systems & processes	Office of the Municipal Manager	GP01	R-	Risk registers updated by 30 June 2026	Monthly	9	Number	Last Value	12	6	6		6	G			6	6	G
D921	MM009	Office of the Municipal Manager	Manager: Enterprise Risk Management	Number of ethics/Risk Committee meetings held by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Monitoring performance of effective enterprise risk management	To implement and maintain compliant effective and efficient enterprise risk management systems & processes	Office of the Municipal Manager	GP01	R-	Ethics/Risk Committee meetings held by 30 June 2026	Quarterly	3	Number	Last Value	4	2	2		2	G			2	2	G
D922	MM010	Office of the Municipal Manager	Manager: Enterprise Risk Management	Number of Risk assessment process for the 2026/2027 finalised by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Risk management	To implement and maintain compliant effective and efficient enterprise risk management systems & processes	Office of the Municipal Manager	GP01	R-	Risk assessment process for the 2026/2027 finalised by end June 2026	Annually	1	Number	Stand-Alone	1	0	0		0	N/A			0	0	N/A
D923	MM011	Office of the Municipal Manager	Manager: Enterprise Risk Management	Number of 2025/2026 Enterprise Risk Management Register submitted to Exco for approval by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Enterprise Risk Management Register	To implement and maintain compliant effective and efficient enterprise risk management systems & processes	Office of the Municipal Manager	GP01	R-	2025/2026 Enterprise Risk Management Register submitted to Exco for approval by end Sept 2025	Annually	1	Number	Stand-Alone	1	1	0		0	N/A			1	1	G
D924	MM012	Office of the Municipal Manager	Manager: Enterprise Risk Management	Number of Reviewed Enterprise Risk Management Framework and Strategy by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Enterprise Risk Management Policy and Strategy	To implement and maintain compliant effective and efficient enterprise risk management systems & processes	Office of the Municipal Manager	GP01	R-	Reviewed Enterprise Risk Management Framework and Strategy by end June 2026	Annually	1	Number	Stand-Alone	1	0	0		0	N/A			0	0	N/A
D925	MM013	Office of the Municipal Manager	Manager: Enterprise Risk Management	Number of Enterprise Risk Management workshops held by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Conduct awareness on ERM processes and policies to all staff and Councillors	To implement and maintain compliant effective and efficient enterprise risk management systems & processes	Office of the Municipal Manager	GP01	R-	Enterprise Risk Management workshops held by 30 June 2026	Bi-Annually	1	Number	Last Value	2	0	0		0	N/A			0	0	N/A
D926	MM014	Office of the Municipal Manager	Manager: Enterprise Risk Management	Number of Reviewed Anti-Fraud and Corruption Strategy & Policy by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Anti-Fraud and Corruption Strategy & Policy	To implement and maintain compliant effective and efficient enterprise risk management systems & processes	Office of the Municipal Manager	GP01	R-	Reviewed Anti-Fraud and Corruption Strategy & Policy by end June 2026	Annually	1	Number	Stand-Alone	1	0	0		0	N/A			0	0	N/A

**Ilembe District Municipality**  
**Office of the MM - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25						Overall Performance for July 2025 to December 2025		
																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D927	MM015	Office of the Municipal Manager	Manager: Enterprise Risk Management	Number of Workshop and Desktop testing of the Business Continuity plan by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Implementation of the Business Continuity Plan	To implement and maintain compliant effective and efficient enterprise risk management systems & processes	Office of the Municipal Manager	GP01	R-	Conduct workshop & desktop testing of the Business Continuity plan by 30 June 2026	Annually	2	Number	Stand-Alone	2	0	0	0	0	N/A		0	0	N/A	
D928	MM016	Office of the Municipal Manager	Manager: Enterprise Risk Management	Percentage implementation of the Business Continuity plan by deadline	Percentage	To ensure transparent good governance and regulatory compliance	Percentage implementation of the Business Continuity plan by deadline (MM016 - TL015)	Good Governance and Public Participation	Implementation of the Business Continuity Plan	To implement and maintain compliant effective and efficient enterprise risk management systems & processes	Office of the Municipal Manager	GP01	R-	Implementation of the Business Continuity Plan by 30 June 2026	Quarterly	0.00%	Percent	Last Value	100.00%	100.00%	100.00%		100.00%	G		100.00%	100.00%	G	
D929	MM017	Office of the Municipal Manager	Manager: Performance Management	Number of Reviewed Performance Management Framework by deadline	Annually	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Performance Management Framework	To ensure effective Performance Management	Office of the Municipal Manager	GP01	R-	Reviewed Performance Management Framework by end June 2026	Annually	1	Number	Stand-Alone	1	0	0	0	0	N/A		0	0	N/A	
D930	MM018	Office of the Municipal Manager	Manager: Performance Management	Number of Annual Municipal Performance Report prepared and submitted to Auditor - General by legislated deadline	Annually	To ensure transparent good governance and regulatory compliance	Number of Annual Municipal Performance Report prepared and submitted to Auditor - General by legislated deadline (MM018-TL016)	Good Governance and Public Participation	Annual Municipal Performance Report	To ensure effective Performance Management	Office of the Municipal Manager	GP01	R-	AMPR submitted to AG by 31 August 2025	Annually	1	Number	Stand-Alone	1	1	0	0	0	N/A		1	1	G	
D931	MM019	Office of the Municipal Manager	Municipal Manager	Number of performance reviews of Senior Managers & MM conducted by deadline	Quarterly	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Performance Reviews	To ensure effective Performance Management	Office of the Municipal Manager	GP01	R-	Performance reviews of Senior Managers & MM conducted by end June 2026	Quarterly	2	Number	Last Value	3	1	1	For Q1	1	G		1	1	G	
D932	MM020	Office of the Municipal Manager	Municipal Manager	Number of performance reviews between Manager's under office of the Municipal Manager and the Municipal Manager conducted quarterly by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Performance Reviews	To ensure effective Performance Management	Office of the Municipal Manager	GP01	R-	Performance reviews between Manager's under office of the Municipal Manager and the Municipal Manager conducted by end June 2026	Quarterly	2	Number	Last Value	4	1	2	1	R	The reviews can only be conducted during the month of January as the 2nd quarter ends on 31 December.	The reviews will be conducted by 31 January 2026	2	1	R	
D933	MM021	Office of the Municipal Manager	Municipal Manager	Number of Technical District Development meetings by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Promote Intergovernmental Relations	To facilitate coordination of within the District	Office of the Municipal Manager	GP01	R-	Technical District Development Hub meetings by end June 2026	Quarterly	3	Number	Last Value	4	1	2	1	R	The target was not met due to cancellation of meetings.	The next meeting will be held during the third quarter.	2	1	R	
D934	MM022	Office of the Municipal Manager	Municipal Manager	Number of District Political Development Hub meetings by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Promote Intergovernmental Relations	To facilitate coordination of within the District	Office of the Municipal Manager	GP01	R-	District Political Development Hub meetings by end June 2026	Quarterly	3	Number	Last Value	4	1	2	1	R	The target was not met due to the cancellation of meeting owing to non-availability of external key stakeholders	the meeting will be held during the third quarter	2	1	R	
D935	MM023	Office of the Municipal Manager - Office of the Mayor	Manager: Office of the Mayor	Number of Mayoral radio slots conducted by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Mayoral radio slots	Effective public awareness on municipal business	Office of the Municipal Manager	GP01	R1,768,112.00 Budget allocated (MM023 - MM025)	Mayoral radio slots conducted by end June 2026	Monthly	20	Number	Last Value	25	21	11	21	B			11	21	B	
D936	MM024	Office of the Municipal Manager - Office of the Mayor	Manager: Office of the Mayor	Number of press briefing by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Press briefing	Effective public awareness on municipal business	Office of the Municipal Manager	GP01	Ref MM023 for Budget allocation	Press briefing held by end June 2026	Quarterly	41	Number	Last Value	40	20	20	20	G			20	20	G	
D937	MM025	Office of the Municipal Manager - Office of the Mayor	Manager: Office of the Mayor	Number of media tours by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Media tours	Effective public awareness on municipal business	Office of the Municipal Manager	GP01	Ref MM023 for Budget allocation	Media Tours held by end June 2026	Quarterly	6	Number	Last Value	4	0	2	0	R	The Media Tours were not implemented by the original deadline due to site readiness challenges and unforeseen operational priorities. Several sites were still undergoing critical activities, making them unsuitable for media visits. Additionally, urgent communication needs and last-minute changes in priorities diverted resources away from the planned tours.	The Media Tours have been rescheduled for Quarter 3 to allow sufficient time for site readiness and stakeholder coordination. The revised plan includes visits to the Ndulinde Water Supply Scheme, Upgraded Maphumulo Water Works, and Completed Phases of Umshwati. This approach ensures proper planning, comprehensive media engagement, and alignment with operational readiness.	2	0	R	

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25						Overall Performance for July 2025 to December 2025			
																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R	
D938	MM026	Office of the Municipal Manager	Acting Manager: IDP & Planning	Number of activities conducted to ensure IDP Review by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Annual IDP Review	To facilitate co-ordinated planning and development	Office of the Municipal Manager	CC01	R-	Activities conducted 2026/2027 IDP adopted by 30 June 2026	Quarterly		3	Number	Last Value	3	2	2	2	2	G	The Target was met in quarter 1, refer to September Report. For quarter 2 the IDP activities were consultation and stakeholder engagement which were successfully undertaken in the quarter. The local Municipalities and communities were consulted in the period of November to December 2025. Refer to the attached registers. The Draft IDP will finalised in March 2026.		2	2	G
D939	MM027	Office of the Municipal Manager	Acting Manager: IDP & Planning	Number of planning and infrastructure alignments meeting held by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Infrastructure Planning	To facilitate co-ordinated planning and development	Office of the Municipal Manager	CC01	R-	Planning and infrastructure alignments meeting by 30 June 2026	Quarterly		3	Number	Last Value	6	1	2	1	1	R	The target not met in the first quarter due to external challenges. Key stakeholders were not available for the proposed meetings for the quarter.	The target will be met in the third quarter, as such by March 2026 two more meetings will be held.	2	1	R
D940	MM028	Office of the Municipal Manager	Acting Manager: IDP & Planning	Number of quarterly reports on the implementation of DDM catalytic projects	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	District Growth and Development Plan	To facilitate co-ordinated planning and development	Office of the Municipal Manager	CC01	R-	Quarterly reports on the implementation of DDM catalytic projects by June 2026	Quarterly		3	Number	Last Value	4	2	2	2	2	G	The target was met		2	2	G
D941	MM029	Office of the Municipal Manager	Acting Manager: IDP & Planning	Number of specialist studies on potential sites identified for regional landfill site by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Regional land fill site as per Integrated Waste Management Plan	To encourage sustainable use of natural resources	Office of the Municipal Manager	CC01	R-	Specialist studies on potential sites identified for regional landfill site by 30 June 2026	Annually		0	Number	Stand-Alone	1	0	0	0	0	N/A			0	0	N/A
D942	MM030	Office of the Municipal Manager	Acting Manager: IDP & Planning	Number of quarterly workshops held on Greening education and awareness	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Implementation of Climate Change Strategy	To develop programs responding to impacts of climate change	Office of the Municipal Manager	CC01	R-	Quarterly workshops held on Greening education and awareness by 30 June 2026	Quarterly		3	Number	Last Value	4	2	2	2	2	G	Target met		2	2	G
D943	MM031	Office of the Municipal Manager	Acting Manager: IDP & Planning	Number of adopted IDP by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Annual IDP adopted	To facilitate co-ordinated planning and development	Office of the Municipal Manager	CC01	R-	2026/2027 Final IDP adopted by 31 May 2026	Annually		1	Number	Last Value	1	0	0	0	0	N/A			0	0	N/A
D944	MM032	Office of the Municipal Manager	Acting Manager: IDP & Planning	Number of uMvoti Catchment Plan adopted by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	uMvoti Catchment Plan	To facilitate co-ordinated planning and development	Office of the Municipal Manager	CC01	R-	uMvoti Catchment Plan adopted by 30 June 2026	Annually		0	Number	Stand-Alone	1	0	0	0	0	N/A			0	0	N/A
D945	MM033	Office of the Municipal Manager	Municipal Manager	Percentage reduction of unaccounted water losses (Real & Apparent water losses) by deadline	Percent	To provide access to water and sanitation services		Basic Service Delivery and Infrastructure	Water losses	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Office of the Municipal Manager	BS01	R-	Reduction of unaccounted water losses (Real & Apparent water losses) from baseline of 39.03% by 30 June 2026	Annually	6.84%	Percent	Last Value	4.00%	0%	0.00%	0.00%	0.00%	N/A			0%	0%	N/A	
D946	MM034	Office of the Municipal Manager	Municipal Manager	Number of Siza water reports on monitoring of the concession submitted by deadline	Number	To provide access to water and sanitation services		Basic Service Delivery and Infrastructure	Monitor Siza Water Contract	To monitor performance of the appointed service provider	Office of the Municipal Manager	BS01	R-	Siza water reports on monitoring of the concession submitted by 30 June 2026	Quarterly		3	Number	Last Value	4	1	2	1	1	R	Awaiting a report from Siza Water which has the due date of 31 January 2026	The report will be received and uploaded by 31 January 2026	2	1	R

**Overall Summary of Results**

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	11
R	KPI Not Met	0% <= Actual/Target <= 94.999%	8
O	KPI Almost Met	95.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	12
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1



**Ilembe District Municipality**  
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Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	New Indicator?	KPI Name	Description of Unit of Measurement	Strategic Objective	Is this KPI linked to Capital Projects?	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25					Overall Performance for July 2025 to December 2025				
																							Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R	
D826	TS01	Technical Services - Technical Services	Senior Manager: Technical Services	No	Number of updated risk monitoring tool submitted for Technical Services department by deadline	Number	To ensure transparent good governance and regulatory compliance	No		Good Governance and Public Participation	Risk management	To ensure effective Enterprise Risk management	Technical Services: Technical Services	GP01	R-	Updated risk monitoring tools submitted for Technical Services department by 30 June 2026	Monthly	9	Number	Last Value	12	6	6		6	G			6	6	G	
D827	TS02	Technical Services - Technical Services	Senior Manager: Technical Services	No	Number of performance reviews conducted quarterly between Senior Manager and Managers by deadline	Number	To ensure transparent good governance and regulatory compliance	No		Good Governance and Public Participation	Performance Reviews	People management	Technical Services: Technical Services	GP01	R-	Performance reviews conducted between Senior Manager and Managers by end June 2026	Quarterly	3	Number	Last Value	4	2	2		2	G			2	2	G	
D828	TS03	Technical Services - Technical Services	Senior Manager: Technical Services	No	Percentage of municipality's annual capital budget spent on agreed IDP projects for Technical Services by deadline	Percentage	To ensure financial sustainability to meet the statutory requirements	Yes		Municipal Financial Viability and Management	Capital expenditure monitoring	To ensure spending on capital projects as per allocations	Technical Services: Technical Services	FV01	R297,713,146.00	Capital expenditure by 30 June 2026	Quarterly	55.00%	Percent	Last Value	100.00%	51.00%	30.00%		51.00%	B			30.00%	51.00%	B	
D829	TS04	Technical Services - Technical Services	Senior Manager: Technical Services	No	Percentage of Repairs and Maintenance expenditure by deadline	Percentage	To ensure financial sustainability to meet the statutory requirements	No		Municipal Financial Viability and Management	Repairs and maintenance expenditure	To ensure infrastructure assets are maintained and operated at optimum level	Technical Services: Technical Services	FV01	R63,959,001.00	Repairs and Maintenance expenditure by 30 June 2026	Quarterly	60.00%	Percent	Last Value	100.00%	39.00%	25.00%		39.00%	B			25.00%	39.00%	B	
D831	TS05	Technical Services - Technical Services	Senior Manager: Technical Services	No	Number of repeat findings in the Auditor General's management report by deadline	Number	To ensure financial sustainability to meet the statutory requirements	No		Municipal Financial Viability and Management	Compliance with MFMA and clean administration	Ensure adequate financial and administration management.	Technical Services: Technical Services	FV01	R-	Repeat findings in the Auditor General's management report by 31 December 2025	Annually	0	Number	Zero	0	5	0		5	R	There were 5 repeat findings & management's responses are in the attached Management Report.	1. It was agreed with AG that in future, TS will prepare a covering report to report on the quarterly performance of Siza Water based on the Quarterly meeting and report from Siza Water. 21. Adequate provision to be made in the next budget to achieve WSDP targets & maintenance plan 28. The licensing of the sewage treatment works is planned and budgeted for in the Refurbishment of sewage works business plan . This project is over a 3 year period, currently in progress. It is expected to be completed by latest 26/27 financial year 29. Training is currently being undertaken for technical staff & Technologists. Recruitment processes have commenced to fill the relevant vacant posts. 30. Management to ensure accuracy and completeness of the retention balance		0	5	R
D832	TS06	Technical Services - Technical Services	Senior Manager: Technical Services	No	Percentage progress on audit queries resolving plan by deadline	Percentage	To ensure financial sustainability to meet the statutory requirements	No		Municipal Financial Viability and Management	Compliance with MFMA and clean administration	Ensure adequate financial and administration management.	Technical Services: Technical Services	FV01	R-	Progress on audit queries resolving plan by 30 June 2026	Bi-Annually	80.00%	Percent	Last Value	80.00%	0%	0.00%		0.00%	N/A			0%	0%	N/A	
D832	TS07	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Number of VIP toilets constructed & completed by deadline	Number	To provide access to water and sanitation services	Yes	Number of VIP toilets constructed & completed by deadline (TS07 - TL029)	Basic Service Delivery and Infrastructure	VIP toilets constructed	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Infrastructure Planning and Implementation	BS01	R42,084,158.00	VIP toilets completed by 30 June 2026	Quarterly	1 930	Number	Last Value	2 100	1 144	850		1 144	G2	Target exceeded. (PMS Actual changed to 1144 according to the evidence submitted)		850	1 144	G2	

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																							Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D833	TS08	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Percentage decrease in backlog eradication by deadline	Percentage	To provide access to water and sanitation services	Yes	Percentage decrease in backlog eradication by deadline (TS08 - TL030)	Basic Service Delivery and Infrastructure	Sanitation backlog eradication	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Infrastructure Planning and Implementation	BS01	R156,262,459.00 for TS08 & TS09	Decrease from baseline of 8.68% by 30 June 2026	Annually	1.14%	Percent	Stand-Alone	1.12%	0%	0.00%		0.00%	N/A			0%	0%	N/A
D834	TS09	Technical Services - Technical Services	Senior Manager: Technical Services	No	The percentage of households with access to basic level of sanitation by deadline	Percentage	To provide access to water and sanitation services	Yes	The percentage of households with access to basic level of sanitation by deadline (TS09 - TL031)	Basic Service Delivery and Infrastructure	Sanitation Projects to be implemented	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Technical Services	BS01	Refer TS08 for budget allocation	Households with access to basic level of sanitation by 30 June 2026	Annually	90.24%	Percent	Stand-Alone	92.44%	0%	0.00%		0.00%	N/A			0%	0%	N/A
D835	TS10	Technical Services - Water: Provision & Authority	District Engineer - PM	No	Number of household's to be connected with water by deadline	Number	To provide access to water and sanitation services	Yes	Number of household's to be connected with water by deadline (TS10- TL032)	Basic Service Delivery and Infrastructure	Households connected with water	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Technical Services	BS01	R57,458,473.00 for TS10 to TS12	Household's to be connected with water by 30 June 2026	Annually	1 412	Number	Last Value	955	0	0		0	N/A			0	0	N/A
D836	TS11	Technical Services - Technical Services	Senior Manager: Technical Services	No	Percentage decrease in backlog eradication by deadline	Percentage	To provide access to water and sanitation services	Yes	Percentage decrease in backlog eradication by deadline (TS11 - TL033)	Basic Service Delivery and Infrastructure	Water backlog eradication	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Water: Provision and Authority	BS01	Refer TS10 for budget allocation	Decrease from baseline of 16.06 % by 30 June 2026	Annually	0.74%	Percent	Stand-Alone	0.51%	0%	0.00%		0.00%	N/A			0%	0%	N/A
D837	TS12	Technical Services - Technical Services	Senior Manager: Technical Services	No	The percentage of households with access to basic level of water by deadline	Percentage	To provide access to water and sanitation services	No	The percentage of households with access to basic level of water by deadline (TS12- TL034)	Basic Service Delivery and Infrastructure	Water Projects to be implemented	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Technical Services	BS01	Refer TS10 for budget allocation	Households with access to basic level of sanitation by 30 June 2026	Annually	83.94%	Percent	Stand-Alone	84.49%	0%	0.00%		0.00%	N/A			0%	0%	N/A
D838	TS13	Technical Services - Technical Services	Senior Manager: Technical Services	No	Percentage of reported households responded with services reinstated within 48 hours on water	Percentage	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	Turnaround time for reinstating water services	To ensure uninterrupted water services	Technical Services: Technical Services	BS01	R-	Services reinstated within 48 hours by 30 June 2026	Monthly	68.00%	Percent	Last Value	100.00%	100.00%	100.00%		100.00%	G			100.00%	100.00%	G
D839	TS14	Technical Services - Technical Services	Senior Manager: Technical Services	No	Percentage of reported households responded with services reinstated within 24 hours on sanitation- KZ291 & KZ292	Percentage	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	Turnaround time for reinstating sanitation services	To ensure uninterrupted sanitation services	Technical Services: Technical Services	BS01	R0	Services reinstated within 24 hours by 30 June 2026	Monthly	68.00%	Percent	Last Value	100.00%	100.00%	100.00%		100.00%	G			100.00%	100.00%	G

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																							Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D840	TS15	Technical Services - WCWDM	Manager: WSP - NM	No	Number of job opportunities created through water infrastructure & service delivery efforts (Labour Intensive construction - LIC) - EPWP by deadline	Number	To provide access to water and sanitation services	No	Number of job opportunities created through water infrastructure & service delivery efforts (Labour Intensive construction - LIC) - EPWP by deadline (TS15 - TL036)	Basic Service Delivery and Infrastructure	Implementation of projects that requires manual labour	To create employment through implementation of projects	Technical Services: WCWDM	BS01	R13,217,830.00	Job opportunities created by 30 June 2026	Quarterly	850	Number	Last Value	1 260	515	400		515	G2	Target met		400	515	G2
D841	TS16	Technical Services - WCWDM	Manager: WSP - NM	No	Number of EPWP employees trained on site for water projects by deadline	Number	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	EPWP training	To create employment through implementation of projects	Technical Services: WCWDM	BS01	R1,002,217.00	EPWP employees trained on site for water projects by 30 June 2026	Annually	0	Number	Last Value	35	0	0		0	N/A		0	0	N/A	
D842	TS17	Technical Services - Water: Provision & Authority	District Engineer - PM	No	Percentage completion of construction - Additional scope (Variation order) by deadline	Percentage	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	Macambini Water Supply - Phase 5C - TS/234/2023	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Water: Provision and Authority	BS01	R1,000,000.00	Construction completed - Additional scope (Variation order) by 30 September 2025	Quarterly	85.00%	Percent	Last Value	100.00%	100.00%	0.00%		0.00%	N/A		100.00%	100.00%	G	
D843	TS18	Technical Services - Water: Provision & Authority	District Engineer - PM	Yes	Number of household's to be connected with water by deadline	Number	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	Macambini Water Supply - Phase 5D - TS/241/2023 - MIG Funding	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Water: Provision and Authority	BS01	R24,858,473 (Budget allocation for TS18 & TS19)	Household's to be connected with water by 30 June 2026	Annually	0	Number	Last Value	500	0	0		0	N/A		0	0	N/A	
D844	TS19	Technical Services - Water: Provision & Authority	District Engineer - PM	No	Percentage completion of construction by deadline	Percentage	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	Macambini Water Supply - Phase 5D - TS/241/2023 - MIG Funding	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Water: Provision and Authority	BS01	R24,858,473 (Budget allocation for TS18 & TS19)	Construction completed by 30 March 2026	Quarterly	15.00%	Percent	Last Value	100.00%	91.00%	75.00%		91.00%	G2	Target Achieved	N/A	75.00%	91.00%	G2
D845	TS20	Technical Services - Water: Provision & Authority	District Engineer - PM	Yes	Number of household's to be connected with water by deadline	Number	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	Ndulinde Phase 4D TS/248/2024 - MIG Funding	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Water: Provision and Authority	BS01	R23,600,000 (Budget allocation for TS20 & TS21)	Household's to be connected with water by 30 June 2026	Annually	0	Number	Last Value	455	0	0		0	N/A		0	0	N/A	
D846	TS21	Technical Services - Water: Provision & Authority	District Engineer - PM	No	Percentage completion of construction by deadline	Percentage	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	Ndulinde Phase 4D TS/248/2024 - MIG Funding	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Water: Provision and Authority	BS01	R23,600,000 (Budget allocation for TS 20 & TS21)	Construction completed by 31 May 2026	Quarterly	2.00%	Percent	Last Value	100.00%	86.00%	70.00%		86.00%	G2	Target Achieved	N/A	70.00%	86.00%	G2

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																							Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D847	TS22	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Percentage completion of construction by deadline	Percentage	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	Inyoni Bulk Water	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Water: Provision and Authority	BS01	R8,000,000.00	Construction completed by 30 June 2026	Quarterly	11.00%	Percent	Last Value	100.00%	12.00%	45.00%		R	Contractor is behind program due to cashflow challenges. It was recommended that a cession for materials be signed in order to catch up on progress.	The contractor has procured pipes via a cession agreement. Construction to resume in Jan 2026.	45.00%	12.00%	R	
D848	TS23	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Rand value of MIG expenditure on water projects by deadline	Rand Value	To provide access to water and sanitation services	Yes	Rand value of MIG expenditure on water projects by deadline (TS23 - TL035)	Basic Service Delivery and Infrastructure	MIG funding	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Infrastructure Planning and Implementation	BS01	R57,458,473.00	Rand value of MIG expenditure on water projects by 30 June 2026	Quarterly	R35 491 305.00	South African Rands	Last Value	R57 458 473.00	R38 615 980.00	R28 729 237.00		R38 615 980.00	G2	Target has been exceeded.		R28 729 237.00	R38 615 980.00	G2
D849	TS24	Technical Services - WCWDM	District Engineer - PM	Yes	Percentage completion of construction by deadline	Percentage	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	Rudimentary Water supply - Phase 1B	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Infrastructure Planning and Implementation	BS01	R12,711,578.00	Construction completed by 30 June 2026	Quarterly	0.00%	Percent	Last Value	60.00%	58.00%	20.00%		58.00%	B	Target Achieved	N/A	20.00%	58.00%	B
D850	TS25	Technical Services - Infrastructure Planning & Implementation	District Engineer - TG	No	Number of activities completed by deadline	Number	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	KwaDukuza Old Mains replacement (Darnall North & South)	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Infrastructure Planning and Implementation	BS01	R28,698,467.00 for TS25 & TS26	Activities completed by 30 June 2026	Quarterly	2	Number	Last Value	2	2	2	Activity 2 - Follow up with SCM on Appointment of Service Provider	2	G	POE requested was submitted in previous Quarter (Q1 25/26) therefore, progress developments have led to the appointment of a service provider and new POE has been attached. (PMS Actual changed to 2)	N/A	2	2	G
D851	TS26	Technical Services - Infrastructure Planning & Implementation	District Engineer - TG	Yes	Percentage completion of construction by deadline	Percentage	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	KwaDukuza Old Mains replacement (Darnall North & South)	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Infrastructure Planning and Implementation	BS01	Refer TS25 for budget allocation	Construction completed by 30 June 2026	Quarterly	0.00%	Percent	Last Value	10.00%	0%	0.00%		0.00%	N/A			0%	0%	N/A
D852	TS27	Technical Services - Infrastructure Planning & Implementation	District Engineer - PM	Yes	Number of activities completed by deadline	Number	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	KwaDukuza Old Mains replacement (Gledhow, Mbozamo & Larkfield)	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Infrastructure Planning and Implementation	BS01	R27,905,580.00 for TS27 & TS28	Activities completed by 31 December 2025	Quarterly	1	Number	Last Value	2	2	2	Activity 2 - Follow up with SCM on Appointment of Service Provider	2	G	Target Achieved	N/A	2	2	G
D853	TS28	Technical Services - Infrastructure Planning & Implementation	District Engineer - PM	Yes	Percentage completion of construction by deadline	Percentage	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	KwaDukuza Old Mains replacement (Gledhow, Mbozamo & Larkfield)	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Infrastructure Planning and Implementation	BS01	Refer TS27 for budget allocation	Construction completed by 30 June 2026	Quarterly	0.00%	Percent	Last Value	10.00%	0%	0.00%		0.00%	N/A			0%	0%	N/A

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																							Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D854	TS29	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Rand value of WSIG expenditure on water projects by deadline	Rand Value	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	WSIG FUNDING	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Infrastructure Planning and Implementation	BS01	R69,315,625.00	Rand value of WSIG expenditure on water projects by 30 June 2026	Quarterly	R69 315 625.00	South African Rands	Last Value	R69 315 625.00	R24 079 556.00	R34 657 813.00		R24 079 556.00	R	Target not met. Two projects started late because the bids came in more than the approved project budgets by DWS.	Approval for the additional funding has been received from DWS and the projects have commenced.	R34 657 813.00	R24 079 556.00	R
D855	TS30	Technical Services - Infrastructure Planning & Implementation	Senior Manager: Technical Services	No	Percentage reduction of unaccounted water - real water losses by deadline	Percentage	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	Real water losses	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Technical Services	BS01	R-	Reduction of unaccounted water (real water losses) from baseline of 24.85% by 30 June 2026	Annually	9.55%	Percent	Last Value	2.00%	0%	0.00%		0.00%	N/A			0%	0%	N/A
D856	TS31	Technical Services - Infrastructure Planning & Implementation	Manager WSP XM	No	Percentage completion of refurbishment by deadline	Percentage	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	Sundumbili Plaza Sewer Pump Station - TS/232/2023	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: WCWDM	BS01	R12,000,000.00	Completion of refurbishment by 30 June 2026	Quarterly	0.00%	Percent	Last Value	100.00%	70.00%	20.00%		70.00%	B	It must be noted that the contract progress pace was showing a normal/average physical progress due to majority of the work being factory manufacturing of mechanical steel work. Now that the mechanical components have been delivered and installed ahead of time, the physical progress jumped as shown in the percentage performance.	None	20.00%	70.00%	B
D857	TS32	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Number of new VIP toilets constructed by deadline - Ndwedwe TS/200/NDW/VIP	Number	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	Ndwedwe TS/200/NDW/VIP - Municipal Infrastructure Grant	To provide sustainable infrastructure that will render sanitation services	Technical Services: Infrastructure Planning and Implementation	BS01	R8,105,217.00	Construction of VIP Toilets by 30 June 2026	Quarterly	255	Number	Last Value	450	0	100		0	R	Target not met, construction started late because the Implementing Agent was finalising snags from the previous phases. 120 pits have been lined and ready for top structures.	More teams will be added in the new year to catch up on lost time.	100	0	R
D858	TS33	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Number of new VIP toilets constructed by deadline - Mandeni TS/200/MND/VIP	Number	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	Mandeni TS/200/MND/VIP - Municipal Infrastructure Grant	To provide sustainable infrastructure that will render sanitation services	Technical Services: Infrastructure Planning and Implementation	BS01	R9,932,048.00	Construction of VIP Toilets by 30 June 2026	Quarterly	778	Number	Last Value	450	337	250		337	G2	Target has been exceeded. More teams were deployed to site to accelerate. (PMS; Actual was changed to 337 according to the evidence submitted)		250	337	G2
D859	TS34	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Number of new VIP toilets constructed by deadline - Maphumulo TS/200/MMP/VIP	Number	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	Maphumulo TS/200/MMP/VIP - Municipal Infrastructure Grant	To provide sustainable infrastructure that will render sanitation services	Technical Services: Infrastructure Planning and Implementation	BS01	R9,932,048.00	Construction of VIP Toilets by 30 June 2026	Quarterly	897	Number	Last Value	450	450	250		450	B	Target exceeded.	The Implementing Agent deployed more teams on the ground which resulted in the acceleration of the project.	250	450	B
D860	TS35	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Number of new VIP toilets constructed by deadline - Maphumulo - Ward 9 & 10	Number	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	WSIG funding - Maphumulo	To provide sustainable infrastructure that will render sanitation services	Technical Services: Infrastructure Planning and Implementation	BS01	R5,419,193.00	Construction of VIP Toilets by 30 September 2025	Annually	0	Number	Last Value	250	148	0		0	N/A			250	148	R
D861	TS36	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Number of new VIP toilets constructed by deadline - Mandeni - Ward 2 & 8	Number	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	WSIG funding - Mandeni	To provide sustainable infrastructure that will render sanitation services	Technical Services: Infrastructure Planning and Implementation	BS01	R8,695,652.00	Construction of VIP Toilets by 30 June 2026	Annually	0	Number	Last Value	500	357	250		357	G2	Target exceeded. More teams were allocated to accelerate progress. (PMS Actual changed to 357 due to 1 beneficiary had no ID number on the list)		250	357	G2
D862	TS37	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Rand value of MIG & WSIG -VIP Toilets expenditure	Rand Value	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	MIG & WSIG FUNDING - OPEX -VIP Toilets	To provide sustainable infrastructure that will render sanitation services	Technical Services: Infrastructure Planning and Implementation	BS01	R42,084,158.00	Rand value of MIG & WSIG -VIP Toilets expenditure by end June 2026	Quarterly	R34 957 262.00	South African Rands	Last Value	R42 084 158.00	R34 190 834.80	R21 042 079.00		R34 190 834.80	B	Target has been exceeded.		R21 042 079.00	R34 190 834.80	B
D863	TS38	Technical Services - Infrastructure Planning & Implementation	District Engineer - TG	No	Percentage completion of construction by deadline	Percentage	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	Groutville D - Mnyundwini Waterborne Sanitation - TS/242/2023	To provide sustainable infrastructure that will render sanitation services	Technical Services: Infrastructure Planning and Implementation	BS01	R4,029,106.00	Construction completed by 30 September 2025	Quarterly	71.00%	Percent	Last Value	100.00%	100.00%	0.00%		100.00%	B	Target met	N/A	100.00%	100.00%	G

**Ilembe District Municipality**  
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Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	New Indicator?	KPI Name	Description of Unit of Measurement	Strategic Objective	Is this KPI linked to Capital Projects?	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25					Overall Performance for July 2025 to December 2025			
																							Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D864	TS39	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Percentage completion of construction by deadline - Inyoni Housing Bulk Sewer	Percentage	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	Inyoni Housing Bulk Sewer	To provide sustainable infrastructure that will render sanitation services	Technical Services: Infrastructure Planning and Implementation	BS01	R-	Construction completed by 30 June 2026	Quarterly	11.00%	Percent	Last Value	100.00%	12.00%	45.00%		12.00%	R	Progress is still behind because the contractor is having cashflow issues.	The contractor has purchased materials via a session agreement, construction will resume in January 2026 because the pipes have been delivered to site.	45.00%	12.00%	R
D865	TS40	Technical Services - Infrastructure Planning & Implementation	District Engineer - PM	No	Number of progress reports on the replacement and upgrading of ageing infrastructure by deadline	Number	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	Replace and upgrading ageing infrastructure	To provide sustainable infrastructure that will render sanitation services	Technical Services: Infrastructure Planning and Implementation	BS01	R-	Progress reports on the replacement and upgrading of ageing infrastructure by 30 June 2026	Quarterly	3	Number	Last Value	4	2	2		2	G	Target Achieved	N/A	2	2	G
D866	TS41	Technical Services - Water: Provision & Authority	District Engineer - PM	No	Percentage completion of construction by deadline - Reticulation	Percentage	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	Southern Regional Bulk Mains - sewer - Phase 2A	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Infrastructure Planning and Implementation	BS01	R19,135,904.00	Construction completed by 30 June 2026	Quarterly	16.00%	Percent	Last Value	50.00%	40.00%	40.00%		40.00%	G	Target Achieved	N/A	40.00%	40.00%	G
D867	TS42	Technical Services - Infrastructure Planning & Implementation	District Engineer - TG	No	Percentage completion of Construction by deadline	Percentage	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	KDM Sewer Mains Replacement - 1B TS/240/2023	To provide sustainable infrastructure that will render sanitation services	Technical Services: Infrastructure Planning and Implementation	BS01	R2,513,291.00	Construction completed by end September 2025	Quarterly	91.00%	Percent	Last Value	100.00%	100.00%	0.00%		100.00%	B	Target met	N/A	100.00%	100.00%	G
D868	TS43	Technical Services - Infrastructure Planning & Implementation	District Engineer - PM	No	Percentage completion of Construction by deadline	Percentage	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	KDM Sewer Mains Replacement - 1A & 1C	To provide sustainable infrastructure that will render sanitation services	Technical Services: Infrastructure Planning and Implementation	BS01	R70,000,000.00	Construction completed by end June 2026	Quarterly	5.00%	Percent	Last Value	55.00%	37.00%	30.00%		37.00%	G2	Target Achieved	N/A	30.00%	37.00%	G2
D869	TS44	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Number of Progress reports completed by deadline	Number	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	Ndwedwe Town Sewer	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Infrastructure Planning and Implementation	BS01	R2,500,000.00	Progress report on design completed by 30 June 2026	Quarterly	0	Number	Last Value	4	2	2	Activity 2- Business plan approved	2	G	The project was registered by MIG in November 2025, the design will commence in January 2026.		2	2	G
D870	TS45	Technical Services - Infrastructure Planning & Implementation	District Engineer - TG	No	Number of activities completed by deadline	Number	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	Refurbishment of WWTW within IDM - Municipal Infrastructure Grant	To provide excellent quality effluent	Technical Services: Infrastructure Planning and Implementation	BS01	R15,000,000.00 for TS45& TS46	Activity completed by 30 September 2025	Annually	2	Number	Last Value	1	1	0		0	N/A			1	1	G
D871	TS46	Technical Services - Infrastructure Planning & Implementation	District Engineer - TG	Yes	Percentage construction by deadline	Percentage	To provide access to water and sanitation services	Yes		Basic Service Delivery and Infrastructure	Refurbishment of WWTW within IDM - Municipal Infrastructure Grant	To provide excellent quality effluent	Technical Services: Infrastructure Planning and Implementation	BS01	Refer TS45 for budget allocation	Construction by 30 June 2026	Quarterly	0.00%	Percent	Last Value	30.00%	5.00%	5.00%		5.00%	G	Target met	N/A	5.00%	5.00%	G
D872	TS47	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Number of reports on WULA status prepared by deadline	Number	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	New KDM Regional WWTW	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: Infrastructure Planning and Implementation	BS01	R1,000,000.00	Reports on WULA status prepared by 30 June 2026	Quarterly	1	Number	Last Value	4	2	2		2	G	The assimilation report on the Umvoti river has shown improvement in Water Quality. The report will be submitted to DWS to give a go ahead for a full WULA study.		2	2	G
D873	TS48	Technical Services - Infrastructure Planning & Implementation	District Engineer - DK	No	Rand value of MIG expenditure on sanitation projects	Rand Value	To provide access to water and sanitation services	No	Rand value of MIG expenditure on sanitation projects (TS48-TL037)	Basic Service Delivery and Infrastructure	MIG funding	To provide sustainable infrastructure that will render sanitation services	Technical Services: Infrastructure Planning and Implementation	BS01	R114,178,301.00	Rand value of MIG expenditure on sanitation projects by end June 2026	Quarterly	R83 911 855.00	South African Rands	Last Value	R114 178 301.00	R60 179 574.00	R57 089 151.00		R60 179 574.00	G2	Target has been exceeded.		R57 089 151.00	R60 179 574.00	G2

**Ilembe District Municipality**  
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																							Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D874	TS49	Technical Services - WCWDM	Manager WSP XM	No	Number of activities completed by deadline	Number	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	Sundumbili Water Works Security Fence	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: WCWDM	BS01	R3,138,000.00 for TS49 & TS50	Activity completed by 30 June 2026	Annually	0	Number	Last Value	1	0	0		0	N/A			1	0	R
D875	TS50	Technical Services - WCWDM	Manager WSP XM	No	Percentage installation of security fence by deadline	Percentage	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	Sundumbili Water Works Security Fence	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: WCWDM	BS01	Refer TS49 for budget allocation	Installation of security fence by end June 2026	Quarterly	0.00%	Percent	Last Value	100.00%	0%	10.00%		0.00%	R	Project TS 260 2025 advert closed on the 19th December, currently at evaluation stage.  The targets will be updated during midyear adjustment.	Now that the project is finally moving on the procurement, the targets will be updated during midyear adjustment.	10.00%	0%	R
D876	TS51	Technical Services - Infrastructure Planning & Implementation	District Engineer - NM	No	Percentage completion of Refurbishment by deadline	Percentage	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	Umvoti water Works Refurbishment	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: WCWDM	BS01	R16,000,000.00	Refurbishment completed by 30 June 2026	Quarterly	5.00%	Percent	Last Value	60.00%	49.00%	30.00%		49.00%	B	Ahead of target		30.00%	49.00%	B
D877	TS52	Technical Services - WCWDM	Manager WSP EB	No	Number of generators installed by deadline	Number	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	Generators - Internal Funding	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: WCWDM	BS01	R5,256,939.00	Generators installed by 30 June 2026	Annually	5	Number	Last Value	2	0	0		0	N/A			0	0	N/A
D878	TS53	Technical Services - Infrastructure Planning & Implementation	District Engineer - TG	Yes	Number of activities completed by deadline	Number	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	KwaDukuza water storage expansion	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: WCWDM	BS01	R627,600.00	Activities completed by 30 June 2026	Quarterly	1	Number	Last Value	4	0	2	Activity 2 - Gate review report	0	R	The SP has failed to meet critical project deadlines and deliverables.	SP has been terminated due to nonperformance therefore, re-advert process has been initiated with the SCM dept.	2	0	R
D879	TS54	Technical Services - WCWDM	Manager WSP EB	No	Number of sites installed with Telemetry by deadline	Number	To provide access to water and sanitation services	No		Basic Service Delivery and Infrastructure	Implement Telemetry system	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Technical Services: WCWDM	BS01	R4,937,643.00	Sites installed with Telemetry by 30 June 2026	Quarterly	5	Number	Last Value	5	0	2		0	R	Project awarded, and the service provider has commenced with first site evaluation to establish the status quo. First report due in early January 26. there after commencement of installation of telemetry equipment. ( PMS : actual changed to 0 due to no sites installed yet)	Nil. ( PMS : actual changed to 0 due to no sites installed yet)	2	0	R
D880	TS55	Technical Services - Water: Provision & Authority	Manager: Water Quality	No	The percentage compliance of water quality parameters by deadline (South African National Standards (SANS) 241 - 95% and above)	Percentage	To provide access to water and sanitation services	No	The percentage compliance of water quality parameters by deadline (South African National Standards (SANS) 241 - 95% and above) (TS55 - TL038)	Basic Service Delivery and Infrastructure	Water Quality - Blue drop assessment status	To provide excellent water quality that will meet or exceed the National Standards	Technical Services: Water: Provision and Authority	BS01	R-	The percentage compliance of water quality parameters by 30 June 2026	Quarterly	95.98%	Percent	Last Value	93.00%	95.80%	93.00%		95.80%	G2	target met	nil	93.00%	95.80%	G2

**Ilembe District Municipality**  
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																							Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
DB81	TS56	Technical Services - Water: Provision & Authority	Manager: Water Quality	No	The percentage compliance of waste water quality parameters by deadline (South African General Standards (SAGS) Limits 2013 - 90% and above)	Percentage	To provide access to water and sanitation services	No	The percentage compliance of waste water quality parameters by deadline (South African General Standards (SAGS) Limits 2013 - 90% and above) (TS56 - TL039)	Basic Service Delivery and Infrastructure	Waste water quality - Green drop assessment status	To provide excellent quality effluent	Technical Services: Water: Provision and Authority	BS01	R-	The percentage compliance of waste water quality parameters by 30 June 2026	Quarterly	87.25%	Percent	Last Value	73.00%	68.20%	73.00%		68.20%	R	Target t not met due to operational in regard to microbiological and nitrate failures	Review operational protocols in terms of chlorine dosing	73.00%	68.20%	R

**Overall Summary of Results**

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	13
R	KPI Not Met	0% <= Actual/Target <= 94.999%	11
O	KPI Almost Met	95.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	15
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	10
B	KPI Extremely Well Met	150.000% <= Actual/Target	7
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	<b>Total KPIs:</b>		<b>56</b>

Report generated on 23 January 2026 at 11:20.

**Ilembe District Municipality**  
**Finance - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25				Overall Performance for July 2025 to December 2025			
																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual
D800	FID001	Finance - Finance	Chief Financial Officer	Number of updated risk monitoring tool submitted by the finance department by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Risk management	To ensure effective Risk management	Finance: Finance	GP01	R-	Number of updated risk monitoring tool submitted by the finance department by end June 2026	Monthly	9	Number	Last Value	12	6	6	6	G			6	6	G
D801	FID002	Finance - Finance	Chief Financial Officer	Number of performance reviews conducted quarterly between Senior Manager and Managers by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Performance Reviews	People management	Finance: Finance	GP01	R-	Performance reviews conducted between Senior Manager & Managers by end June 2026	Quarterly	3	Number	Last Value	4	2	2	2	G			2	2	G
D802	FID003	Finance - Income	Manager: Revenue	Percentage of revenue collection rate by deadline	Percent	To ensure financial sustainability to meet the statutory	Percentage of revenue collection rate by deadline (FID003 - TL017)	Municipal Financial Viability and Management	Revenue Collection	Revenue management	Finance: Income	FV01	R-	Collection rate by end June 2026	Quarterly	42.00%	Percent	Last Value	70.00%	59.00%	70.00%	59.00%	R	Target not met. Consumers still finding hard to pay.	There are initiatives in place to assist consumers to rendering their monthly accounts.	70.00%	59.00%	R
D803	FID004	Finance - Income	Manager: Revenue	Number of reduction of unmetered households by deadline	Number	To ensure financial sustainability to meet the statutory		Municipal Financial Viability and Management	Unmetered households	Revenue management	Finance: Income	FV01	R-	Reduction of unmetered households by end June 2026	Monthly	582	Number	Last Value	1 500	299	750	299	R	Target not met. This KPI needs to be revisited during adjustment stage.	KPI to be adjusted.	750	299	R
D804	FID005	Finance - Income	Manager: Revenue	Outstanding service debtors to revenue (Total outstanding service debtors / annual revenue actually received for services) by deadline	Ratio	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Monitoring of revenue collection & Installation of meters	Revenue management	Finance: Income	FV01	R-	By end June 2026	Quarterly	7.17:1	Ratio	Reverse Last Value	03:01	8.83:1	03:01	8.83:1	R	Target not met. Consumers still finding it hard to pay their monthly accounts. (PMS Actual changed to be a Ratio)	Initiatives are in place to assist consumers.	03:01	8.83:1	R
D805	FID006	Finance - Income	Manager: Revenue	Percentage accuracy in billing by deadline	Percent	To ensure financial sustainability to meet the statutory		Municipal Financial Viability and Management	Accuracy in billing	Revenue management	Finance: Income	FV01	R-	Accuracy in billing by end June 2026	Monthly	97.60%	Percent	Last Value	100.00%	96.30%	100.00%	96.30%	O	Target not met. Some areas where there is no water supply, those meters are not billed.	Areas with no water supply are not billed.	100.00%	96.30%	O
D806	FID007	Finance - Income	Manager: Revenue	Percentage of households earning less than R4000 per month with access to free basic services	Percent	To ensure financial sustainability to meet the statutory		Municipal Financial Viability and Management	Indigent Debtors Management	Revenue management	Finance: Income	FV01	R-	By end June 2026	Monthly	66.67%	Percent	Stand-Alone	100.00%	36.36%	100.00%	100.00%	G	Target met. All consumers that are approved for indigent support do get the applicable benefit accordingly.	All consumers registered and approved do get their indigent support accordingly.	100.00%	66.67%	R
D807	FID008	Finance - Budget & Compliance	Manager: Budget & Compliance	Number of monthly financial statements prepared by deadline	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Quality, reliable financial statements and management information	Budget and compliance monitoring	Finance: Budget and Compliance	FV01	R-	Monthly financial statements prepared by end June 2026 (Including June 2025 AFS)	Monthly	9	Number	Last Value	12	6	6	6	G			6	6	G
D808	FID009	Finance - Budget & Compliance	Manager: Budget & Compliance	Submission of monthly reports by deadline	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Compliance with MFMA regulations	Budget and compliance monitoring	Finance: Budget and Compliance	FV01	R-	Monthly reports not submitted later than 10 working days after the end of each month	Monthly	27	Number	Last Value	36	18	18	18	G	None - target met	None - target met	18	18	G
D809	FID010	Finance - Budget & Compliance	Manager: Budget & Compliance	Submission of quarterly reports submitted to NT by deadline (Including 2024/2025 Q4 reports)	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Compliance with MFMA regulations	Budget and compliance monitoring	Finance: Budget and Compliance	FV01	R-	Quarterly reports not submitted later than 24 working days after end of each quarter (Including 2024/2025 Q4 reports)	Quarterly	8	Number	Last Value	12	6	6	6	G	None - target met	None - target met	6	6	G
D810	FID011	Finance - Budget & Compliance	Manager: Budget & Compliance	Number of Clean audit opinion report received from AG for 2024/2025 financial year.	Number	To ensure financial sustainability to meet the statutory requirements	Number of Clean audit opinion report received from AG for 2024/2025 financial year (FID011 - TL018)	Municipal Financial Viability and Management	Obtain Clean Audit	Budget and compliance monitoring	Finance: Budget and Compliance	FV01	R-	Clean audit opinion report received from AG for 2024/2025 financial year by 31 December 2025	Annually	0	Number	Stand-Alone	1	0	1	0	R	The municipality received an unqualified audit with findings due to material adjustments to the annual financial statements, material findings on performance management and compliance.	- Implementation of the AG recommendations as per the management report through the AG Action Plan. - Enhance the AFS review process to ensure that GRAP compliant AFS are submitted to the AG - Enhance the review of performance indicators and descriptions to ensure alignment between documented measure of performance and portfolio of evidence	1	0	R
D811	FID012	Finance - Budget & Compliance	Manager: Budget & Compliance	Number of Annual Financial Statements submitted to AG by deadline	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Obtain Clean Audit	Budget and compliance monitoring	Finance: Budget and Compliance	FV01	R-	2024/2025 AFS submitted to AG by 31 August and 30 Sept 2025	Annually	2	Number	Last Value	2	2	0	0	N/A			2	2	G
D812	FID013	Finance - Budget & Compliance	Manager: Budget & Compliance	Percentage progress on audit queries resolving plan for the finance department by deadline	Percent	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Quality, reliable financial statements and management information	Budget and compliance monitoring	Finance: Budget and Compliance	FV01	R-	Progress on audit queries resolving plan for the finance department by end June 2026	Quarterly	58.00%	Percent	Stand-Alone	65.00%	0%	0.00%	0.00%	N/A			0%	0%	N/A
D813	FID014	Finance - Budget & Compliance	Manager: Budget & Compliance	Number of repeat findings in the auditor general's management report for the finance	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Quality, reliable financial statements and management information	Budget and compliance monitoring	Finance: Budget and Compliance	FV01	R-	Repeat findings for the finance department by end June 2026	Annually	2	Number	Zero	0	19	0	11	R	Audit action plan has been developed into order to ensure that these will not be repeated in the upcoming audits.	Audit action plan has been developed into order to ensure that these will not be repeated in the upcoming audits. this plan will be monitored throughout the financial year.	0	11	R

**Ilembe District Municipality**  
**Finance - 2nd Quarter /Mid term Performance Report 2025-2026**

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																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual
D814	FID015	Finance - Expenditure	Manager: Expenditure	Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants)	Number	To ensure financial sustainability to meet the statutory requirements	Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants) (FID015 - TL019)	Municipal Financial Viability and Management	Liquidity Management (Pg 7 of MFMA circular 71)	Cashflow Management	Finance: Expenditure	FV01	R-	Days cash on hand by 30 June 2026	Quarterly	110	Number	Last Value	60	108	30	108	B	Liquidity surged to 108 days, exceeding the target and improving on Quarter 1 of 2025/26 (89 days) and Quarter 4 of 2024/25 (51 days), though slightly below December 2024 (127 days). This spike is seasonal, largely driven by the second tranche of equitable share received early December, which must sustain operations until end-March 2026. The apparent strength masks future commitments and pending capex, creating a risk of overestimating available cash. The Quarter 2 of 2025/2026 decline versus Quarter 2 of 2024/2025 is largely due to substantial capital outflows, including a R100 million investment in operating assets (vehicles), which placed pressure on available cash despite the equitable share inflow.	To maintain this momentum, the Municipality should continue to:  Monitor expenditure closely, especially in high-cost areas such as water tanker hiring. Prioritize revenue collection, particularly from government departments and long-outstanding debtors. Reinforce cash flow forecasting and planning, to ensure that liquidity.	30	108	B
D815	FID016	Finance - Expenditure	Manager: Expenditure	Current Ratio	Ratio	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Current Ratio (Pg 7 & 8 of MFMA circular 71)	Working capital management	Finance: Expenditure	FV01	R-	Current Ratio by 30 June 2026	Quarterly	2.85:1	Ratio	Last Value	02:01	3.28:1	1.50:1	3.28:1	B	The ratio is well above target, higher than Quarter 1 of 2025/26 (2.03:1) and Quarter 4 of 2024/25 (1.85:1), though below the Quarter 2 peak of 2024/25 (3.99:1). December's equitable share inflates current assets, signalling strong liquidity but also bearing in mind that a substantial amount of this cash is actually for future months (i.e. January – March 2026).	To sustain this performance, the Municipality must continue focusing on enhancing revenue collection, managing expenditure prudently, and monitoring debtors and creditors to ensure a balanced and responsive liquidity position throughout the financial year.	1.50:1	3.28:1	B
D816	FID017	Finance - Expenditure	Manager: Expenditure	Payment of creditors (Pg 16 of MFMA circular 71)	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Payment of creditors (Pg 16 of MFMA circular 71)	Debt Management	Finance: Expenditure	FV01	R-	Days taken for trade creditors to be paid by 30 June 2026	Quarterly	16	Number	Reverse Last Value	30	14	30	14	B	Performance is exceptional, improving on Quarter 1 of 2025/26 (18 days) and Quarter 4 of 2024/25 (25 days). The 2024/25 average was 19.25 days, with Quarter 2 at 14 days. December liquidity supported faster turnaround in terms of payment of creditors invoices, thereby limiting exposure to service delivery failures.	Despite strong performance in quarter 2 of 2025/26, the Municipality should focus on sustaining timely creditor payments by automating processes, enhancing supplier communication, monitoring payment cycles, preparing for liquidity risks, and investing in staff training to ensure long-term efficiency and resilience in financial operations.	30	14	B
D817	FID018	Finance - Expenditure	Manager: Expenditure	Remuneration costs monitoring (Pg 17 of MFMA circular 71)	Percent	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Remuneration costs monitoring(Pg 17 of MFMA circular 71)	Expenditure management	Finance: Expenditure	FV01	R-	Remuneration costs by 30 June 2026	Quarterly	21.00%	Percent	Reverse Last Value	35.00%	21.00%	35.00%	21.00%	B	The ratio is comfortably within benchmark and slightly better than Quarter 1 of 2025/26 (23%). It compares favourably to the 2024/25 average of 24%, which declined from 30% in Quarter 1 to 17% in Quarter 4 (the latter skewed by a R300m debt write-off). December may pressure overtime costs due to the excessive high demand of services towards and during festive season period, but overall discipline remains strong.	Remuneration Costs Monitoring  Target: 25%-40%  Actual: 21% The ratio is comfortably within benchmark and slightly better than Quarter 1 of 2025/26 (23%). It compares favourably to the 2024/25 average of 24%, which declined from 30% in Quarter 1 to 17% in Quarter 4 (the latter skewed by a R300m debt write-off). December may pressure overtime costs due to the excessive high demand of services towards and during festive season period, but overall discipline remains strong. Going forward, it will be essential to sustain this level of performance, particularly as employee-related costs remain a significant portion of the operating budget. Continued monitoring, workforce planning, and alignment of staffing levels with service delivery priorities will be key to ensuring long-term financial sustainability.	35.00%	21.00%	B
D818	FID019	Finance - Expenditure	Manager: Expenditure	Debt Total Borrowings & Revenue(Debt (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant) (Norm is 45% &	Percent	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Debt Total Borrowings & Revenue (Pg 9 of MFMA circular 71)	Debt Management	Finance: Expenditure	FV01	R-	Debt coverage by 30 June 2026	Quarterly	0.83%	Percent	Last Value	1.50%	0.50%	1.50%	0.50%	R	The ratio remains well below target and stronger than Quarter 1 of 2025/26 (1.6%) and the 2024/25 average (0.8%). This reflects minimal debt exposure. The DBSA loan has been fully repaid in December 2025, which significantly relieves strain on liquidity and improves the debt ratio going forward, unless new borrowing is introduced. Remaining obligations are limited to scheduled Microsoft licensing payments. The low ratio confirms a near debt-free status, enhancing financial flexibility.	No corrective measures are necessary.	1.50%	0.50%	R
D819	FID020	Finance - Supply Chain Management	Manager: Supply Chain Management	Percentage progress in implementing procurement plan by deadline	Percent	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Implementation of demand management	Supply chain management	Finance: Supply Chain Management	FV01	R-	Progress in implementing procurement plan by end June 2026	Quarterly	63.00%	Percent	Last Value	100.00%	57.14%	25.00%	57.14%	B	None above target	None as target is exceeded	25.00%	57.14%	B

**Ilembe District Municipality**  
**Finance - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25					Overall Performance for July 2025 to December 2025				
																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R	
D820	FID021	Finance - Supply Chain Management	Manager: Supply Chain Management	Number of days for finalization of tender awards from the closing date of an advert to the date of award by deadline	Number	To ensure financial sustainability to meet the statutory requirements	Number of days for finalization of tender awards from the closing date of an advert to the date of award by deadline (FID021 TL020)	Municipal Financial Viability and Management	Implementation of acquisition management	Supply chain management	Finance: Supply Chain Management	FV01	R-	Calendar days for finalization of tender awards from the closing date of an advert to the date of award by end June 2026	Quarterly	186.65	Number	Reverse Last Value	90	80.87	90		80.87	B	Q2 73.75 DAYS, Q2 - 88 DAYS	NONE WITHIN TARGET	90	80.87	B	
D821	FID022	Finance - Supply Chain Management	Manager: Supply Chain Management	Number of consolidated quarterly reports on performance of service providers	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Contract management	Supply chain management	Finance: Supply Chain Management	FV01	R-	Consolidated reports on performance of service providers prepared by end June 2026	Quarterly		2	Number	Last Value	4	1	2		1	R	PMS Actual changed to 1 Q2 was not reported	PMS Actual changed to 1 Q2 was not reported	2	1	R
D822	FID023	Finance - Asset Management	Manager: Assets & Logistics Management	Number of asset verification on movable assets including 2024/2025 4th quarter conducted by deadline	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Conduct Asset Verification for Quality and a reliable fixed asset register	Assets and logistics management	Finance: Assets Management	FV01	R-	Asset verification on movable assets conducted by 30 June 2026	Quarterly		2	Number	Last Value	4	2	2		2	G			2	2	G
D823	FID024	Finance - Asset Management	Manager: Assets & Logistics Management	Number of asset verification on immovable assets - for 2024/2025 FY by deadline	Number	To ensure financial sustainability to meet the statutory requirements	Number of asset verification on immovable assets - for 2024/2025 FY by deadline (FID024 - TL021)	Municipal Financial Viability and Management	Conduct Asset Verification for Quality and a reliable fixed asset register	Assets and logistics management	Finance: Assets Management	FV01	R-	Asset verification on immovable assets - by end September 2025	Annually		1	Number	Last Value	1	1	0		0	N/A			1	1	G
D824	FID025	Finance - Finance	Chief Financial Officer	Percentage budget of Repairs & Maintenance allocated	Percent	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Repairs and maintenance budget allocation	Repairs and maintenance budget allocation	Finance: Budget and Compliance	FV01	#####	Percentage budget of Repairs & Maintenance allocated by end May 2026	Annually	0.00%	Percent	Stand-Alone	3.00%	0%	0.00%		0.00%	N/A			0%	0%	N/A	
D825	FID026	Finance - Finance	Chief Financial Officer	Percentage reduction of unaccounted water - Apparent water losses by deadline	Percent	To provide access to water and sanitation services		Basic Service Delivery and Infrastructure	Apparent water losses	To eradicate the backlogs and cater for future demands that may arise out of the new developments that are likely to be implemented with IDM	Finance: Budget and Compliance	BS01	R-	Reduction of unaccounted water - Apparent water losses from baseline of 14.18% by 30 June 2026	Annually	2.71%	Percent	Stand-Alone	2.00%	0%	0.00%		0.00%	N/A			0%	0%	N/A	

**Overall Summary of Results**

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 94.999%	8
O	KPI Almost Met	95.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	8
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	6
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
<b>Total KPIs:</b>			<b>26</b>

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**Ilembe District Municipality**  
Corporate Services - 2nd Quarter / Mid term Performance Report 2025-2026

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25						Overall Performance for July 2025 to December 2025		
																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D772	CPS001	Corporate Services - Human Resources	Manager: Human Resources	Number of activities conducted to ensure that developed/reviewed policies are submitted to Exco & Council by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Human Resources Policies	To align Human Resource Policies with legislation and institutional transformation and development priorities	Corporate Services: Human Resources	MT01	R-	Activities conducted to ensure that developed/reviewed policies are submitted to Exco & Council by end March 2026	Quarterly	1	Number	Last Value	3	1	2	Activity 2 - Consultative draft policies workshop with LPA/LLF & Manco	1	R	Target not met due to policies having to be presented at MANCO before being presented at the LPA and LLF. MANCO did not seat between November and December and shall seat in January where Policies will be presented.	Policies will be presented at the first MANCO and LPA in January or February 2026.	2	1	R
D773	CPS002	Corporate Services - Human Resources	Manager: Human Resources	Number of reviewed/developed policies submitted to Exco/Council for adoption by deadline	Number	To ensure the efficient administration and institutional development	Number of reviewed/developed policies submitted to Exco and Council for adoption by deadline (CPS002-TL001)	Municipal Institutional Development and Transformation	Human Resources Policies	To align Human Resource Policies with legislation and institutional transformation and development	Corporate Services: Human Resources	MT01	R-	Policies developed/reviewed & submitted to Exco & Council for adoption by end June 2026	Annually	0	Number	Last Value	4	0	0		0	N/A			0	0	N/A
D774	CPS003	Corporate Services - Human Resources	Manager: Human Resources	Percentage of budgeted posts filled as per approved staff establishment by deadline	Percent	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Recruitment/Implementation of District Human Resource Development Strategy/Plan	To manage the staff component of the Municipality	Corporate Services: Human Resources	MT01	R-	Percentage of budgeted posts filled as per approved staff establishment by end June 2026	Quarterly	79.00%	Percent	Last Value	85.00%	79.00%	85.00%		79.00%	R	A huge number of terminations for various reasons, occurred and set back the target	12 positions have been advertised and will be filled to improve the percentage.	85.00%	####	R
D775	CPS004	Corporate Services - Human Resources	Manager: Human Resources	Number of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved equity plan by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Recruitment/Implementation of District Human Resource Development Strategy/Plan	To implement employment equity plan	Corporate Services: Human Resources	MT01	R-	Employed by end June 2026	Annually	1	Number	Last Value	1	0	0		0	N/A			0	0	N/A
D776	CPS005	Corporate Services - Human Resources	Manager: Human Resources	Number of reports on Employment Equity Plan submitted to Department of Labour in line with Employment Equity Act S21 by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Recruitment/Implementation of District Human Resource Development Strategy/Plan	To implement employment equity plan	Corporate Services: Human Resources	MT01	R-	Report on Employment Equity Plan submitted to department of labour by 15 January 2026	Annually	1	Number	Last Value	1	1	0		0	N/A			0	0	N/A
D777	CPS006	Corporate Services - Human Resources	Manager: Human Resources	Percentage of municipality's budget actually spent on implementing the approved WSP by deadline	Percent	To ensure the efficient administration and institutional development	Percentage municipality's budget actually spent on implementing the approved WSP by deadline (CPS006 - TL002)	Municipal Institutional Development and Transformation	Development/Implementation of District Human Resource Development Strategy/Plan	To improve the capacity of staff to deliver services	Corporate Services: Human Resources	MT01	#####	Municipal Budget spent by end June 2026	Quarterly	0.34%	Percent	Carry Over	1.00%	0.27%	0.25%		0.27%	G2			0.25%	0.27%	G2
D778	CPS007	Corporate Services - Human Resources	Manager: Human Resources	Percentage of employees trained in accordance with the WSP by deadline	Percent	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Development/Implementation of District Human Resource Development Strategy/Plan	To improve the capacity of staff to deliver services	Corporate Services: Human Resources	MT01	R-	Employees trained in accordance with the WSP by end June 2026	Quarterly	18.61%	Percent	Last Value	90.00%	16.66%	40.00%		16.66%	R	Target not met due to unconcluded procurement process. The service providers returned quotes that exceeded the threshold, and the process was restarted through the Bid Committees. The process is now awaiting the seating of the BAC.	Appointment of the service providers to be concluded through the BAC and training shall resume to achieve target.	40%	17%	R
D779	CPS008	Corporate Services - Human Resources	Manager: Human Resources	Number of Workplace Skills Plan (WSP) & Annual Training Report (ATR) completed and submitted in line with Skills Development Act S20 by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Development/Implementation of District Human Resource Development Strategy/Plan	To improve the capacity of staff to deliver services	Corporate Services: Human Resources	MT01	R-	WSP & ATR to LGSETA by 30 April 2026	Annually	1	Number	Last Value	1	0	0		0	N/A			0	0	N/A
D780	CPS009	Corporate Services - Human Resources	Manager: Human Resources	Number of employee wellness programmes held by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Employee wellness/implementation of District Human Resource Development Strategy/Plan	To ensure the well being of employees	Corporate Services: Human Resources	MT01	#####	Employee wellness programmes held by end June 2026	Quarterly	5	Number	Last Value	6	4	4		4	G			4	4	G

**Ilembe District Municipality**  
Corporate Services - 2nd Quarter / Mid term Performance Report 2025-2026

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																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D781	CPS010	Corporate Services - Human Resources	Manager: Human Resources	Number of training programmes implemented in accordance with the WSP by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Skills Development/Implementation of District Human Resource Development Strategy/Plan	To improve the capacity of staff to deliver services	Corporate Services: Human Resources	MT01	R-	Number of training programmes implemented in accordance with the WSP by end June 2026	Quarterly	0	Number	Last Value	17	0	0	0	N/A			0	0	N/A	
D782	CPS011	Corporate Services - Human Resources	Manager: Human Resources	Number of activities on the Implementation of IPMS to Task Grade 10-11	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Implementation of IPMS	To monitor, review and evaluate individual PMS within the municipality	Corporate Services: Human Resources	MT01	R-	Activities completed by end June 2026	Quarterly	2	Number	Last Value	4	2	2	2	G	Activity 2 - Consultation & Awareness with employees for Task grade 10 & 11		2	2	G	
D783	CPS012	Corporate Services - Human Resources	Manager: Human Resources	Number of assessments conducted on workplaces & reports on Implementation of Occupational Health & Safety Plan and Policy by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Occupational Health and Safety?Plan (OHS)/Implementation of District Human Resource Development Strategy/Plan	To ensure the municipality provides a safe working environment and educate employees of the awareness of their surroundings	Corporate Services: Human Resources	MT01	R-	Assessments conducted on workplace & implementation of the Occupational Health & Safety Plan and Policy by end June 2026	Monthly	9	Number	Last Value	12	6	6	6	G			6	6	G	
D784	CPS013	Corporate Services - Support Services	Manager: Support Services	Number of Council meetings held by deadline	Number	To ensure the efficient administration and institutional development	Number of Council meetings held by deadline (CPS013 - TL003)	Municipal Institutional Development and Transformation	Council meetings held	Supply resources & Council Support Services for all Council meetings	Corporate Services: Support Services	MT01	R-	Council meetings held by end June 2026	Quarterly	10	Number	Last Value	4	6	2	6	B	Council Meetings are expected to sit quarterly. Other meetings were special meetings.		2	6	B	
D785	CPS014	Corporate Services - Support Services	Manager: Support Services	Number of Exco meetings held by deadline	Number	To ensure the efficient administration and institutional development	Number of Exco meetings held by deadline (CPS014 - TL004)	Municipal Institutional Development and Transformation	Exco meetings held	Supply resources & Council Support Services for all Exco meetings	Corporate Services: Support Services	MT01	R-	Exco meetings held by end June 2026	Monthly	9	Number	Last Value	12	8	6	8	G2	Target Met		6	8	G2	

**Ilembe District Municipality**  
Corporate Services - 2nd Quarter /Mid term Performance Report 2025-2026

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25						Overall Performance for July 2025 to December 2025						
																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R				
D786	CPS015	Corporate Services - Support Services	Manager: Support Services	Number of Portfolio Committees held by deadline (Finance EDP, LPA & LR, Infrastructure & Technical)	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Portfolio Committees meetings held	Supply resources & Council Support Services for all Portfolio Committee meetings	Corporate Services: Support Services	MT01	R-	Number of Portfolio Committees by June 2026	Monthly	28	Number	Last Value	44	20	20										20	20	G
D787	CPS016	Corporate Services - Support Services	Manager: Support Services	Number of MPAC meetings held by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Municipal Public Account Committee meetings held	Supply resources & Council Support Services for all MPAC meetings	Corporate Services: Support Services	MT01	R-	MPAC meetings held by end June 2026	Quarterly	3	Number	Last Value	4	2	2	2	G	The meeting sits as and when a need arises. Target met.							2	2	G
D788	CPS017	Corporate Services - Support Services	Manager: Support Services	Number of Audit Committees meetings held by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Audit Committees meetings held	Supply resources & Council Support Services for all Audit Commiteel meetings	Corporate Services: Support Services	MT01	R-	Audit Committees meeting held by end June 2026	Quarterly	3	Number	Last Value	4	2	2	2	G	The meeting was not scheduled for December 2025,							2	2	G
D789	CPS018	Corporate Services - Support Services	Manager: Support Services	Number of monthly Fleet management reports completed by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Fleet management	To ensure efficient, effective, economic and transparent utilisation of fleet management	Corporate Services: Support Services	MT01	R-	Number of monthly Fleet management reports completed by June 2026	Monthly	9	Number	Last Value	12	6	6	6	G								6	6	G
D790	CPS019	Corporate Services - Facilities and Administration	Manager: Facilities & Admin	Number of master plan conducted for all buidlings by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Municipal Buildings	To ensure a safe and healthy working environment	Corporate Services: Facilities and Administration	MT01	R3,000,000	Number of facilities master plan conducted for all municipal buidlings by 30 June 2026	Annually	0	Number	Last Value	1	0	0	0	N/A							0	0	N/A	
D791	CPS020	Corporate Services - Facilities and Administration	Manager: Facilities & Admin	Number of assessments conducted on registry status quo by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Registry & Records Management	To assess & plan towards an automated registry and records management system	Corporate Services: Facilities and Administration	MT01	#####	Assessment conducted on registry status quo by 30 June 2026	Annually	0	Number	Last Value	1	0	0	0	N/A							0	0	N/A	

**Ilembe District Municipality**  
Corporate Services - 2nd Quarter / Mid term Performance Report 2025-2026

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																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D792	CPS021	Corporate Services - Information Technology	Manager: ICT	Number of ICT strategy project plans developed by deadline (Internal Audit system, LAN Upgrade - Phase 3 & Network Infrastructure)	Number	To ensure the efficient administration and institutional development	Number of ICT strategy project plans developed by deadline (Internal Audit system, LAN Upgrade Phase 3, & Network Infrastructure)	Municipal Institutional Development and Transformation	ICT strategy	To enable the achievement of the municipal objectives as per the IDP in respect of ICT Strategy	Corporate Services: Information Technology	MT01	R5,401,095	ICT project plans developed by end June 2026	Annually	2	Number	Stand-Alone	3	0	0	0	N/A			0	0	N/A	
D793	CPS022	Corporate Services - Information Technology	Manager: ICT	Number of reviewed ICT strategy & Governance framework by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	ICT strategy & Governance framework	To enable the achievement of the municipal objectives as per the IDP in respect of ICT Strategy	Corporate Services: Information Technology	MT01	R-	Reviewed ICT strategy & Governance framework by 31 March 2026	Annually	0	Number	Stand-Alone	2	0	0	0	N/A			0	0	N/A	
D794	CPS023	Corporate Services - Information Technology	Manager: ICT	Number of activities completed on Biometric Access Control System by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Biometric Access Control System installation	To enable the achievement of the municipal objectives as per the IDP in respect of ICT Strategy	Corporate Services: Information Technology	MT01	#####	Activities completed by 30 June 2026	Quarterly	1	Number	Last Value	4	0	2	Activity 2 - Appointment of service provider	0	R	Biometric Access Control System installation, there was no enough to budget to install a new system. The budget that is available is for Maintenance.	The budget it is going to be available after adjustment budget. Targets will be revised during adjustments	2	0	R
D795	CPS024	Corporate Services - Information Technology	Manager: ICT	Number of reports on the maintenance of ICT infrastructure by deadline	Number	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Functional ICT infrastructure	To ensure effective and efficient functioning of ICT	Corporate Services: Information Technology	MT01	R-	Reports on the maintenance of ICT infrastructure by 30 June 2026	Quarterly	3	Number	Last Value	4	2	2		2	G	Quarterly reports on the Assessment and maintenance of ICT infrastructure	The maintenance of our network based on the current infrastructure was done perfectly. The assessment was done on this quarter so we can add other remote sites.	2	2	G
D796	CPS025	Corporate Services - Corporate Services	Senior Manager: Corporate Services	Number of updated risk monitoring tool submitted for the Corporate services department by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Risk management	To ensure effective Enterprise Risk management	Corporate Services: Corporate Services	GP01	R-	Updated risk monitoring tool submitted for the Corporate services department by end June 2026	Monthly	9	Number	Last Value	12	6	6		6	G			6	6	G
D797	CPS026	Corporate Services - Corporate Services	Senior Manager: Corporate Services	Number of performance reviews conducted quarterly between Senior Manager and Manager's by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Performance Reviews	People management	Corporate Services: Corporate Services	GP01	R-	Performance reviews conducted between Senior Manager and Manager by end June 2026	Quarterly	3	Number	Last Value	4	2	2		2	G	Ms. M.B. Khumalo is off sick. There is no one acting in the Support Services Unit as a Manager.	Municipal Manager to appoint a person to act.	2	2	G

**Ilembe District Municipality**  
Corporate Services - 2nd Quarter / Mid term Performance Report 2025-2026

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25						Overall Performance for July 2025 to December 2025		
																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D796	CPS027	Corporate Services - Corporate Services	Senior Manager: Corporate Services	Number repeat findings for the Corporate services department by deadline	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Compliance with MFMA and clean administration	Ensure adequate financial and administration management	Corporate Services: Corporate Services	FV01	R-	Repeat findings for the Corporate services department by end December 2025	Annually	0	Number	Zero Last Value	0	3	0		3	R	17. The ICT Manager resigned as a result the recruitment process could not proceed. Posts were advertised on 06 June 2023.  31. We acknowledge the finding. We experience sick leave even tried to medical board, resignation and work challenges.  32. Finding is acknowledged, many individuals in the management level were intake thereby causing little movement in addressing the finding.	17. We advertised and the recruitment process is ongoing. 31. The municipality intends to have a control measure in place on each of the Senior Manager's and MM's scorecards in terms of cascading IPMDS. This will include a KPI in which each senior manager's scorecard will have a target on cascading IPMDS. This will promote accountability & ensure cascading is taking place amongst all the departments. A briefing session will be held with the MM and all Senior Managers to ensure that this control measure is enforced.  32. A memorandum will be issued by the MM to all individuals within the cascading pool. The mid-term individual performance reviews for all staff members covering the task grades TK11 - 17, in line with the cascaded pool of individuals will need to be conducted by all relevant supervisors for the 2025/2026.	0	3	R
D799	CPS028	Corporate Services - Corporate Services	Senior Manager: Corporate Services	Percentage progress on audit queries resolving plan for the Corporate Services department by deadline	Percent	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Compliance with MFMA and clean administration	Ensure adequate financial and administration management	Corporate Services: Corporate Services	FV01	R-	Progress on audit queries resolving plan for the Corporate Services department by end June 2026	Quarterly	33.00%	Percent	Last Value	80.00%	0%	0.00%		0.00%	N/A			0%	0%	N/A

**Overall Summary of Results**

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	10
R	KPI Not Met	0% <= Actual/Target <= 94.999%	5
O	KPI Almost Met	95.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	10
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
<b>Total KPIs:</b>			<b>28</b>

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**Ilembe District Municipality  
Community Services - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	New Indicator?	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25					Overall Performance for July 2025 to December 2025			
																						Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D947	CS001	Community Services - Public Participation	Manager: Communications and Public Participation	No	Number of external electronic newsletters prepared by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	External newsletters	Effective public awareness on municipal business	Community Services: Public Participation	GP01	326758	External newsletters prepared by end June 2026	Bi-Annually	1	Number	Last Value	2	1	1	1	1	G			1	1	G
D948	CS002	Community Services - Public Participation	Manager: Communications and Public Participation	No	Number of internal newsletters prepared by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Internal newsletters	Effective public awareness on municipal business	Community Services: Public Participation	GP01	Refer to CS001 for allocation	Internal newsletters prepared by end June 2026	Quarterly	3	Number	Last Value	4	2	2	2	2	G			2	2	G
D949	CS003	Community Services - Public Participation	Manager: Communications and Public Participation	No	Number of communication strategy reviewed by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Implementation of communication Strategy	Effective public awareness on municipal business	Community Services: Public Participation	GP01	0	Communication strategy reviewed by end June 2026	Annually	1	Number	Last Value	1	0	0	0	0	N/A			0	0	N/A
D950	CS004	Community Services - Public Participation	Manager: Communications and Public Participation	No	Number of community outreach programmes held by deadline	Number	To ensure transparent good governance and regulatory compliance	Number of Community Outreach meetings held by deadline (CS004-TL006)	Good Governance and Public Participation	Implementation of Public Participation strategy	Effective public awareness on municipal business	Community Services: Public Participation	GP01	229915	Community Outreach meetings held by end June 2026	Quarterly	2	Number	Last Value	4	2	2	2	2	G			2	2	G
D951	CS005	Community Services - Public Participation	Manager: Communications and Public Participation	No	Number of Thuma Mina programs implemented by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Public Participation strategy implementation - Taking council to people	Effective public awareness on municipal business	Community Services: Public Participation	GP01	Refer to CS004 for allocation	Thuma Mina programs implemented by end June 2026	Quarterly	3	Number	Last Value	4	0	2	0	0	R	The Thuma Mina Programme was not implemented by the deadline due to significant logistical and coordination challenges. The programme requires political leadership, and the availability of principals was inconsistent. Additionally, internal dependencies on Revenue and Water Services teams created scheduling conflicts, as these teams were rarely available simultaneously.	To prevent future delays, early stakeholder engagement will be prioritised to secure the availability of principals and internal teams at least two months before programme launch. A dedicated cross-functional coordination team will be established to manage logistics and monitor progress weekly. An escalation protocol will be introduced to resolve scheduling conflicts promptly, and contingency plans with alternative dates will be prepared to mitigate unforeseen delays.	2	0	R
D952	CS006	Community Services - Public Participation	Manager: Communications and Public Participation	No	Number of engagements held between Councillors & Traditional leaders by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Public Participation strategy implementation - Engagement between councillors and traditional leaders	Effective public awareness on municipal business	Community Services: Public Participation	GP01	289079	Meetings held by end June 2026	Bi-Annually	1	Number	Last Value	2	2	1	2	2	B	The overperformance in this KPA is attributed to two engagements held between Councillors and Traditional Leaders by 31 December 2025, namely: (i) the traditional two-day engagement between iLembe Councillors and Traditional Leaders, which commenced with a dialogue session and concluded with a sports day on 18-19 September 2025; and (ii) a workshop hosted by National COGTA in collaboration with iLembe District Municipality on 7 November 2025, aimed at sensitising Amakhosi and Councillors on the importance of Amakhosi participating in Council meetings.		1	2	B
D953	CS007	Community Services - Public Participation	Manager: Communications and Public Participation	No	Number of IDP/Budget meetings held by deadline	Number	To ensure transparent good governance and regulatory compliance	Number of IDP/Budget meetings held by deadline (CS007-TL007)	Good Governance and Public Participation	Public Participation strategy implementation - Hosting of iLembe district	Effective public awareness on municipal business	Community Services: Public Participation	GP01	1494276	IDP/Budget meetings held by end June 2026	Bi-Annually	6	Number	Last Value	10	6	5	6	6	G2			5	6	G2
D954	CS008	Community Services - Corporate Governance	Co-ordinator: Corporate Governance	No	Number World Aids Day event held by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	World Aids Day	To mobilise communities against social impacts of HIV/Aids	Community Services: Corporate Governance	GP01	R127788 (Budget is allocated for CS008 & CS009)	World Aids Day event held by 1st December 2025	Annually	1	Number	Stand-Alone	1	1	1	1	1	G			1	1	G
D955	CS009	Community Services - Corporate Governance	Co-ordinator: Corporate Governance	No	Number of DAC meetings held by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	District Aids Council	To determine prevalence rates & stats	Community Services: Corporate Governance	GP01	Refer to CS008 for allocation	DAC meetings held by end June 2026	Quarterly	3	Number	Last Value	4	2	2	2	2	G			2	2	G
D956	CS010	Community Services - Corporate Governance	Co-ordinator: Corporate Governance	No	Number of annual gender plan reviewed in line with National and Provincial strategy and adopted by deadline (gender support committee)	Number	To ensure transparent good governance and regulatory compliance	Number of annual gender plan adopted by deadline (gender support committee) (CS010-TL008)	Good Governance and Public Participation	Gender plan	To conscientise society about the impact of patriarchal policies	Community Services: Corporate Governance	GP01	R1 029 704 (Budget is allocated for CS010 & CS011)	Adoption of annual gender plan by end September 2025 & review & adoption of the annual gender plan by 31st March 2026	Annually	1	Number	Stand-Alone	1.5	0.5	0	0	0	N/A			1	1	G
D957	CS011	Community Services - Corporate Governance	Co-ordinator: Corporate Governance	No	Number of programmes implemented as per the approved gender plan by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Gender plan	To conscientise society about the impact of patriarchal policies	Community Services: Corporate Governance	GP01	Refer to CS010 for allocation	Programmes implemented as per the approved gender plan by end June 2026	Monthly	15	Number	Last Value	20	15	10	15	15	B	01 - 03 December 2025 was KZN Disability Parliament and International Day for People with Disabilities hosted by iLembe District at Sibusisiwe Hall in Mandeni and it is part of the 2025/2025 Gender annual plan		10	15	B

**Ilembe District Municipality**  
**Community Services - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	New Indicator?	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25					Overall Performance for July 2025 to December 2025		
																						Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual
D958	CS012	Community Services - Corporate Governance	Co-ordinator: Corporate Governance	No	Number of interventions hosted in all LMS by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Operation Sukuma Sakhe	Implementation of Operation Sukuma Sakhe	Community Services: Corporate Governance	GP01	R93,231	Interventions hosted by end June 2026	Monthly	12	Number	Last Value	16	7	8	7	R	No intervention(s) conducted in December 2025. Annual leave was taken mid-December 2025 to mid-January 2026	There will be more interventions in the coming months in order to meet the annual targets	8	7	R
D959	CS013	Community Services - Corporate Governance	Co-ordinator: Corporate Governance	No	Number of District Task Teams meetings held by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Operation Sukuma Sakhe	Implementation of Operation Sukuma Sakhe	Community Services: Corporate Governance	GP01	0	District Task Teams meetings held by end June 2026	Monthly	9	Number	Last Value	12	6	6	6	G			6	6	G
D960	CS014	Community Services - Sports, Art, Culture and Youth Development	Manager: Sports, Art and Culture	No	Number of Youth Plan Sports Arts & Culture developed in line with District Youth strategy and submitted for adoption to Sports Arts & Culture Youth sub-committee by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Implementation of District Youth Sports Arts & Culture strategy (Youth Plan)	To harness the potential of young people to enable them to play a meaningful role in society	Community Services: Sport, Art, Culture and Youth Development	GP01	0	Youth Sports Arts & Culture Plan developed in line with District Youth strategy and Arts & Culture submitted for adoption to Sports Youth sub-committee by end September 2025	Annually	0	Number	Stand-Alone	1	1	0	0	N/A			1	1	G
D961	CS015	Community Services - Sports, Art, Culture and Youth Development	Manager: Sports, Art and Culture	No	Number of youth programmes implemented in line with Youth Plan by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Implementation of youth programmes	To harness the potential of young people to enable them to play a meaningful role in society	Community Services: Sport, Art, Culture and Youth Development	GP01	R1,272,295	Youth programmes implemented in line with Youth Plan by end June 2026	Monthly	8	Number	Last Value	12	3	4	3	R	The target was not met because local municipalities did not have legitimate Youth Council structures, as their terms of office had expired. These structures are required for participation in the Youth Summit.	Assist in facilitating the re-establishment of Local Youth Councils across municipalities to ensure valid structures are in place for participation in the Youth Summit.	4	3	R
D962	CS016	Community Services - Sports, Art, Culture and Youth Development	Manager: Sports, Art and Culture	No	Number of sporting events participated/hosted as per the approved plan by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Sports event	To harness the potential of young people to enable them to play a meaningful role in society	Community Services: Sport, Art, Culture and Youth Development	GP01	R5,241,031	Sporting events participated/hosted as per the approved plan by end June 2026	Monthly	8	Number	Last Value	8	6	6	6	G	Target met		6	6	G
D963	CS017	Community Services - Sports, Art, Culture and Youth Development	Manager: Sports, Art and Culture	No	Number of heritage events hosted/held as per the approved plan by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Heritage events	To promote Arts & Culture, Tourism and social cohesion nation building	Community Services: Sport, Art, Culture and Youth Development	GP01	R656,765	Heritage events held as per the approved plan by end June 2026	Quarterly	4	Number	Last Value	9	4	4	4	G	Target met		4	4	G
D964	CS018	Community Services - Community Services	Senior Manager: Community Services	No	Number of submission on Annual report to AG & Council by deadline	Number	To ensure transparent good governance and regulatory compliance	Number of submission on Annual report to AG & Council by deadline (CS018 - TL009)	Good Governance and Public Participation	Submission of an Annual Report	To ensure quality, reliable financial statements and management information	Community Services: Community Services	GP01	R202,737	Submission of Annual report to AG by 31 August 2025 & Tabling of Annual report to Council by 31 January 2026	Bi-Annually	2	Number	Last Value	2	1	0	0	N/A			1	1	G
D965	CS019	Community Services - Community Services	Senior Manager: Community Services	No	Number of updated risk monitoring tool submitted by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Risk management	To ensure effective Risk management	Community Services: Community Services	GP01	0	Number of updated risk monitoring tool submitted by June 2026	Monthly	9	Number	Last Value	12	6	6	6	G			6	6	G
D966	CS020	Community Services - Community Services	Senior Manager: Community Services	No	Number of performance reviews conducted quarterly between Senior Manager and Managers by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Performance Reviews	People management	Community Services: Community Services	GP01	0	Performance reviews conducted between Senior Manager and Managers by end June 2026	Quarterly	3	Number	Last Value	4	2	2	2	G			2	2	G
D967	CS021	Community Services - Community Services	Senior Manager: Community Services	No	Number of repeat findings in the auditor general's management report for the community services department by deadline	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Compliance with MFMA and clean administration	Ensure adequate financial and administration management.	Community Services: Community Services	FV01	0	Repeat findings for the community services department by 31 December 2025	Annually	0	Number	Zero Last Value	0	0	0	0	G			0	0	G
D968	CS022	Community Services - Community Services	Senior Manager: Community Services	No	Percentage progress on audit queries resolving plan for the community services department by deadline	Percent	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Compliance with MFMA and clean administration	Ensure adequate financial and administration management.	Community Services: Community Services	FV01	0	Progress on audit queries resolving plan for the community services department by end June 2026	Quarterly	82.00%	Percent	Last Value	80.00%	0%	0.00%	0.00%	N/A			0%	0%	N/A
D969	CS023	Community Services - Environmental Health	Manager: Environmental Health	No	Number of sites serviced within budget by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Vector Control Municipal Health Services	To provide and effective vector control service to the community	Community Services: Environmental Health	CC01	R96,161	Sites serviced by end June 2026	Monthly	310	Number	Last Value	370	226	175	226	G2			175	226	G2

**Ilembe District Municipality**  
**Community Services - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	New Indicator?	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25					Overall Performance for July 2025 to December 2025		
																						Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual
D970	CS024	Community Services - Environmental Health	Manager: Environmental Health	No	Number of water samples taken and analysed by deadline	Number	To facilitate coordinated planning, development and environmental sustainability	Number of water samples taken and analysed by deadline (CS024-TL022)	Cross Cutting	Water Quality Monitoring and Analysis	To monitor quality of potable water in the District (domestic samples)	Community Services: Environmental Health	CC01	R143,100 (Budget is allocated for CS024 to CS027)	Number of water samples taken and analysed by June 2026	Monthly	194	Number	Last Value	240	126	120	126	G2	water samples were not analysed by the National Health Laboratory because the IDM account is outstanding	more samples will be taken once the account has been settled,	120	126	G2
D971	CS025	Community Services - Environmental Health	Manager: Environmental Health	No	Percentage of all food handling license applications received and processed within 14 working days by deadline	Percent	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Municipal Health Services	To ensure that statutory requirements controlling occupational health & environmental health services are enforced minimising risks in the work place, community & promoting a safe & healthy living environment	Community Services: Environmental Health	CC01	Refer to CS024 for allocation	All food handling license applications received and processed within 14 working days by end June 2026	Monthly	100.00%	Percent	Stand-Alone	100.00%	50.00%	100.00%	100.00%	G			100.00%	100.00%	G
D972	CS026	Community Services - Environmental Health	Manager: Environmental Health	No	Number of premises inspected to reduce food borne illness by deadline	Number	To facilitate coordinated planning, development and environmental sustainability	Number of premises inspected to reduce food borne illness by deadline (CS026-TL023)	Cross Cutting	Municipal Health Services	To ensure that statutory requirements controlling occupational health & environmental health services are	Community Services: Environmental Health	CC01	Refer to CS024 for allocation	Number of premises inspected to reduce food borne illness by June 2026	Monthly	747	Number	Last Value	940	526	450	526	G2			450	526	G2
D973	CS027	Community Services - Environmental Health	Manager: Environmental Health	No	Percentage of reported notifiable diseases investigated by deadline	Percent	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Municipal Health Services	To ensure that statutory requirements controlling occupational health & environmental health services are enforced minimising risks in the work place, community & promoting a safe & healthy living environment	Community Services: Environmental Health	CC01	Refer to CS024 for allocation	Reported notifiable diseases investigated by end June 2026	Monthly	100.00%	Percent	Stand-Alone	100.00%	50.00%	100.00%	100.00%	G			100.00%	100.00%	G
D974	CS028	Community Services - Environmental Health	Manager: Environmental Health	No	Number of health education awareness campaigns held by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Municipal Health Services	To ensure that statutory requirements controlling occupational health & environmental health services are enforced minimising risks in the work place, community & promoting a safe & healthy living environment	Community Services: Environmental Health	CC01	R111,300	Health education awareness campaigns held by end June 2026	Monthly	45	Number	Last Value	60	52	24	52	B			24	52	B
D975	CS029	Community Services - Disaster Management	Manager: Disaster Management	No	Number of monthly consolidated incidents/disasters reports submitted to the Provincial disaster management centre by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Monitoring of all reported incidents/disasters	To ensure rapid and effective response in assisting vulnerable communities during incidents and disasters	Community Services: Disaster Management	CC01	R778,517	Monthly reports submitted to the Provincial disaster management centre by the 8th of each month	Monthly	9	Number	Last Value	12	6	6	6	G	On track.	None.	6	6	G
D976	CS030	Community Services - Disaster Management	Manager: Disaster Management	No	Number of Community Awareness campaigns held by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Disaster Management - Awareness Campaigns	To ensure that disaster stricken communities exercise risk avoidance behaviour during all incidents & disasters.	Community Services: Disaster Management	CC01	R171,971	Community Awareness campaigns held by June 2026	Monthly	20	Number	Last Value	24	12	12	12	G	On track	None	12	12	G
D977	CS031	Community Services - Disaster Management	Manager: Disaster Management	No	Number of capacity building programmes conducted by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Disaster Management - Capacity Building programmes	To create resilient and pro-active communities by rolling out the district disaster risk management capacity building programme	Community Services: Disaster Management	CC01	R172,000	Capacity building programmes conducted by end June 2026	Monthly	13	Number	Last Value	15	7	6	7	G2	On track	None.	6	7	G2
D978	CS032	Community Services - Disaster Management	Manager: Disaster Management	No	Number of Disaster Management Advisory Forum Meetings held in line with S51 of the Disaster Management Act by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Disaster Management - District Disaster Management Advisory Forums	To ensure that there is effective implementation of disaster risk reduction programmes aimed at prevention and mitigation against identified risks	Community Services: Disaster Management	CC01	0	Disaster Management Advisory Forum Meetings held by end June 2026	Quarterly	3	Number	Last Value	4	2	2	2	G	On track	None	2	2	G
D979	CS033	Community Services - Disaster Management	Manager: Disaster Management	No	Number of reviewed District Disaster Management Plan submitted to Council for adoption by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Disaster management - Disaster Risk Reduction	To ensure that there is effective implementation of disaster risk reduction programmes aimed at prevention and mitigation against identified risks	Community Services: Disaster Management	CC01	R53,000	Reviewed District Disaster Management Plan submitted to Council by end June 2026	Annually	1	Number	Stand-Alone	1	0	0	0	N/A			0	0	N/A

**Ilembe District Municipality  
Community Services - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	New Indicator?	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25					Overall Performance for July 2025 to December 2025				
																						Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R	
D980	CS034	Community Services - Disaster Management	Manager: Disaster Management	No	Number of activities conducted to ensure that reviewed District Disaster Management Plan is in place by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Disaster Risk Reduction	To ensure that there is effective implementation of disaster risk reduction programmes aimed at prevention and mitigation against identified risks	Community Services: Disaster Management	CC01		0	Activities conducted to ensure that reviewed District Disaster Management Plan is in place by end March 2026	Quarterly	3	Number	Last Value	3	2	2	2	2	G	On track	None.	2	2	G
D981	CS035	Community Services - Disaster Management	Manager: Disaster Management	No	Number of workshops conducted to rollout the Disaster Management Volunteer Strategy/framework in line with S58 of Disaster Management Act by deadline	Number	To facilitate coordinated planning, development and environmental sustainability		Cross Cutting	Disaster Management Volunteer Strategy	To ensure that there is effective implementation of disaster risk reduction programmes aimed at prevention and mitigation against identified risks	Community Services: Disaster Management	CC01		0	Workshops conducted to rollout the Disaster Management Volunteer Strategy/framework by end June 2026	Quarterly	4	Number	Last Value	4	2	2	2	2	G	On track.	None.	2	2	G

**Overall Summary of Results**

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 94.999%	3
O	KPI Almost Met	95.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	21
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	5
B	KPI Extremely Well Met	150.000% <= Actual/Target	3
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	<b>Total KPIs:</b>		<b>35</b>

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**Ilembe District Municipality**  
**Enterprise iLembe - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25					Overall Performance for July 2025 to December 2025		
																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual
D882	EI01	Enterprise iLembe - Enterprise	Manager: CEO's Office	Percentage of training budget spent by deadline	Percent	To ensure the efficient administration and institutional development		Municipal Institutional Development and Transformation	Employee Training	To improve the capacity of staff to deliver services	Enterprise iLembe: Enterprise	MTI01	R473,256.00	Percentage of training budget spent by end June 2026	Quarterly	81.00%	Percent	Last Value	100.00%	40.00%	50.00%		R	The budget of R473 256.00 is incorrect; it should have been R 199 798.00 as per the approved budget. This will be corrected during the adjustment budget process, The 40% is based on the R 473 256.00 when calculated on correct budget of R199 798 the actual would have been 95%	The budget figure will be corrected during the adjustment budget process	50.00%	40.00%	R
D883	EI02	Enterprise iLembe - Enterprise	Executive Manager: Strategy, Investment, Fund raising & Development	Number of strategic plan for EI with clear measurable targets reviewed by the board by deadline	Number	To ensure the efficient administration and institutional development		Good Governance and Public Participation	Multi year strategic plan	To ensure good governance and provide Mandate aligned strategic direction	Enterprise iLembe: Enterprise	GP01	R-	Strategic plan for EI with clear measurable targets reviewed by the board by end of June 2026	Annually	1	Number	Last Value	1	1	0		N/A			0	1	B
D884	EI03	Enterprise iLembe - Enterprise	Company Secretary	Number of board meetings held to ensure effectiveness of Board of Directors by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Good Governance	To ensure good governance and provide Mandate aligned strategic direction	Enterprise iLembe: Enterprise	GP01	R900,000.00	Board meetings held by end June 2026	Quarterly	17	Number	Last Value	4	3	2		B		Corrective measure is to minimize the number of meetings held	2	3	B
D885	EI04	Enterprise iLembe - Enterprise	Company Secretary	Number of Audit Committee meetings held by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Audit Committee	To ensure effectiveness and guidance of the committee in all areas of the entity	Enterprise iLembe: Enterprise	GP01	R376,118.00	Audit Committee meetings held by end June 2026	Quarterly	6	Number	Last Value	4	3	2		B		Minimize the number of meetings held	2	3	B
D886	EI05	Enterprise iLembe - Enterprise	Company Secretary	Number of Audit Committee reports submitted to the Board by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Audit Committee	To ensure effectiveness and guidance of the committee in all areas of the entity	Enterprise iLembe: Enterprise	GP01	R-	Audit Committee reports submitted to the Board by end June 2026	Bi-Annually	0	Number	Last Value	2	1	1		G		None	1	1	G
D887	EI06	Enterprise iLembe - Enterprise	Chief Executive Officer	Number of coaching sessions of employees performance conducted timeously by deadline	Number	To ensure transparent good governance and regulatory compliance		Good Governance and Public Participation	Coaching session	People management	Enterprise iLembe: Enterprise	GP01	R-	Coaching sessions of employees' performance conducted by end June 2026	Quarterly	1	Number	Last Value	4	2	2		G		Increase number of managers reporting for performance and has been cascaded to middle managers	2	2	G
D888	EI07	Enterprise iLembe - Enterprise iLembe	Chief Executive Officer	Number of reports on the status of Enterprise iLembe to the Municipal Manager after every quarter has ended	Number	To ensure transparent good governance and regulatory compliance	Number of reports on the status of Enterprise iLembe to the Municipal Manager after every quarter has ended (E107 - TL010)	Good Governance and Public Participation	Monitoring of the Entity	To ensure good governance and provide Mandate aligned strategic direction	Enterprise iLembe: Enterprise	GP01	R-	Reports on the status of Enterprise iLembe to the Municipal Manager by end June 2026	Quarterly	3	Number	Last Value	4	2	2		G			2	2	G
D889	EI08	Enterprise iLembe - Finance	Chief Financial Officer	Number of Clean audit opinion report received from AG for 2024/2025 by deadline	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Clean audit opinion	To ensure adequate financial and administration management	Enterprise iLembe: Enterprise	FV01	R-	Clean audit opinion report received from AG for 2024/2025 by end December 2025	Annually	0	Number	Last Value	1	0	1		R	the entity received unqualified audit opinion with a compliance matter.	Audit action plan will be developed with the action plan to address the audit finding.	1	0	R
D890	EI09	Enterprise iLembe - Finance	Chief Financial Officer	Number of Annual Financial Statements submitted to AG by deadline	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Clean audit opinion	To ensure adequate financial and administration management	Enterprise iLembe: Enterprise	FV01	R-	2024/2025 AFS submitted to AG by 31 August 2025	Annually	1	Number	Last Value	1	1	0		N/A			1	1	G
D891	EI10	Enterprise iLembe - Finance	Chief Financial Officer	Number of repeat findings by deadline (except in cases where it is beyond EI control)	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Clean audit opinion	To ensure adequate financial and administration management	Enterprise iLembe: Enterprise	FV01	R-	Repeat findings by end December 2025	Annually	4	Number	Zero Last Value	0	0	0		G	Target has been met, as there were no repeat findings. refer to page 21	N/A as the target was met	0	0	G
D892	EI11	Enterprise iLembe - Enterprise	Manager: CEO's Office	Percentage progress on audit queries resolving plan by deadline	Percent	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Clean audit opinion	To ensure adequate financial and administration management	Enterprise iLembe: Enterprise	FV01	R-	Progress on audit queries resolving plan by end June 2026	Quarterly	78.00%	Percent	Stand-Alone	66.67%	0%	25.00%		R	The audit action plan for the year 2023-24 was achieved (100%), with all actions completed. The audit and management reports were signed off in December 2025 for the 2024-25 financial year, and the findings will be incorporated into the January 2026 audit action plan and reported on in subsequent periods. (PMS : Actual changed due to Comments given its should be for 2024-2025)	( PMS : Actual changed due to Comments given its should be for 2024-2025)	25.00%	0%	R
D893	EI12	Enterprise iLembe - Finance	Chief Financial Officer	Cost Coverage ratio by deadline (All available cash + investments/monthly fixed operating expenditure)*	Ratio	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Cost Coverage	To ensure adequate financial and administration management	Enterprise iLembe: Enterprise	FV01	R-	Cost coverage ratio by 30 June 2026	Monthly	6.32:1	Ratio	Last Value	02:01	6.55:1	01:01		B	The target has been exceeded; this is due to good cash management controls and cash projections.	N/A	01:01	6.55:1	B

**Ilembe District Municipality**  
**Enterprise iLembe - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25					Overall Performance for July 2025 to December 2025		
																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual
D894	EI13	Enterprise iLembe - Finance	Chief Financial Officer	Cashflow Management (Ability of EI to meet its financial obligations)	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Management of cashflow	Cashflow Management	Enterprise iLembe: Enterprise	FV01	R-	Days cash on hand by 30 June 2026	Monthly	196	Number	Last Value	75	203	30	203	B	Target exceeded, due to cash management controls implemented by the entity	N/A	30	203	B
D895	EI14	Enterprise iLembe - Finance	Chief Financial Officer	Percentage of operational expenditure by deadline (Actual operating expenditure/ Budgeted operating expenditure x 100) The norm range between 95% and 100%	Percent	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Operational expenditure monitoring	Expenditure Management	Enterprise iLembe: Enterprise	FV01	R44,598,861	Operational expenditure by end June 2026	Quarterly	59.00%	Percent	Last Value	100.00%	51.00%	45.00%	51.00%	G2	Expenditure is above target due to the increase demand of legal professional contracts and the multi-year projects.	N/A, target met	45.00%	51.00%	G2
D896	EI15	Enterprise iLembe - Finance	Chief Financial Officer	Number of monthly financial information reports MFMA Section 87(11) submitted to the District by deadline (by no later than seven (7) working days after the end of each month)	Number	To ensure financial sustainability to meet the statutory requirements		Municipal Financial Viability and Management	Quality, reliable financial statements and management information	Budget and compliance monitoring	Enterprise iLembe: Enterprise	FV01	R-	Monthly financial information reports MFMA Section 87(11) submitted to the District by 30 June 2026	Monthly	9	Number	Last Value	12	6	6	6	G	The monthly reports were submitted on timely manner.	N/A target was met.	6	6	G
D897	EI16	Enterprise iLembe - Projects	Manager: Projects	Number of new and existing small scale farmers identified and supported by the Entity by deadline	Number	To maintain inclusive and sustainable economic growth		Local Economic Development	Open Fields	Co-ordination of LED in the District	Enterprise iLembe: Enterprise	LED01	R1,122,331	New and existing small scale farmers identified and supported by the Entity by end June 2026	Quarterly	20	Number	Last Value	30	30	30	30	G			30	30	G
D898	EI17	Enterprise iLembe - Projects	Manager: Projects	Number of new markets secured for farmers by deadline	Number	To maintain inclusive and sustainable economic growth		Local Economic Development	New markets for farmers	Co-ordination of LED in the District	Enterprise iLembe: Enterprise	LED01	R-	New markets secured for farmers by end June 2026	Annually	1	Number	Last Value	2	0	0	0	N/A			0	0	N/A
D899	EI18	Enterprise iLembe - Projects	Manager: Projects	Number of tourism exhibitions attended by deadline	Number	To maintain inclusive and sustainable economic growth		Local Economic Development	Tourism	To increase visitor numbers to the iLembe District	Enterprise iLembe: Tourism	LED01	R386,280.00	Exhibitions attended by end June 2026	Quarterly	2	Number	Last Value	8	2	4	2	R	Exhibitions schedule is more active in Q3 and Q4.	We will recover in the following quarters accordingly.	4	2	R
D900	EI19	Enterprise iLembe - Strategy, Investment, Fund Raising & Retension	Executive Manager: Strategy, Investment, Fund raising & Retension	Number of agency adverts/advertorials (print and electronic) in relevant platforms by deadline	Number	To maintain inclusive and sustainable economic growth		Local Economic Development	Marketing Adverts	To increase visitor numbers to the iLembe District	Enterprise iLembe: Tourism	LED01	R125,280.00	Number of agency adverts/advertorials (print and electronic) in relevant platforms by end June 2026	Quarterly	10	Number	Last Value	12	18	4	18	B	Q2 became active with a need to advertise pre-activations for Festive Tourism Season as well as media coverage for the actual media briefing on 11 December 2025 gave us a lot of mileage.	The upcoming Q3 and Q4 will be quiet as there are no plans to go aggressive in marketing since there is no major tourism season other than the Winter Season.	4	18	B
D901	EI20	Enterprise iLembe - Projects	Executive Manager: Strategy, Investment, Fund raising & Retension	Number of Official Tourism Travel Guide for 2026/2027 developed by deadline	Number	To maintain inclusive and sustainable economic growth		Local Economic Development	Tourism Marketing & Development	To increase visitor numbers to the iLembe District	Enterprise iLembe: Tourism	LED01	R127,043.00	Official Tourism Travel Guide for 2026/2027 developed by end December 2025	Annually	0	Number	Last Value	1	0	1	0	R	Likely to be out in March 2026. The requisition was done very early but the SCM capacity challenges led to delays in actual procurement process.	SCM delays will be mitigated and process fast-tracked.	1	0	R
D902	EI21	Enterprise iLembe - Projects	Manager: Projects	Percentage of annual increase of tourists (As per calendar year comparison - Dec 2024 to Dec 2025) to iLembe by deadline	Percent	To maintain inclusive and sustainable economic growth		Local Economic Development	Tourism Marketing & Development	To increase visitor numbers to the iLembe District	Enterprise iLembe: Tourism	LED01	R12,528.00	Annual increase of tourists to iLembe by end March 2026	Annually	-5.60%	Percent	Last Value	3.00%	0%	0.00%	0.00%	N/A			0%	0%	N/A
D903	EI22	Enterprise iLembe - Strategy, Investment, Fund Raising & Retension	Executive Manager: Strategy, Investment, Fund raising & Retension	Number of Business Confidence Index developed by deadline	Number	To maintain inclusive and sustainable economic growth		Local Economic Development	Provide Market Intelligence (international, national, provincial and local)	To attract interest in investment in the iLembe District	Enterprise iLembe: Tourism	LED01	R283,968.00	Business Confidence Index developed by end March 2026	Quarterly	1	Number	Last Value	2	1	0	0	N/A			1	1	G
D904	EI23	Enterprise iLembe - Projects	Manager: Projects	Rand value of investment by deadline	South African Rands	To maintain inclusive and sustainable economic growth		Local Economic Development	Investment attraction & facilitation	To attract interest in investment in the iLembe District	Enterprise iLembe: Tourism	LED01	R-	Investment by end June 2026	Annually	1 600 000 000	Number	Last Value	100 000 000	0	0	0	N/A			0	0	N/A
D905	EI24	Enterprise iLembe - Strategy, Investment, Fund Raising & Retension	Executive Manager: Strategy, Investment, Fund raising & Retension	Number of marketing platforms for investment promotion deadline	Number	To maintain inclusive and sustainable economic growth		Local Economic Development	Investment attraction & facilitation	To profile the iLembe District for trade and investment	Enterprise iLembe: Tourism	LED01	R1,261,152	Marketing platforms for investment promotion by end June 2026	Quarterly	5	Number	Last Value	8	3	4	3	R	Budgetary constraints forced us to withdraw from two investment platforms, one in Cape Town and another in Ncome hosted by DSAC.	Lobby Exco for more budget allocation at Adjustment going forward.	4	3	R
D906	EI25	Enterprise iLembe - Projects	Manager: Projects	Number of stakeholder Engagements Hosted/Attended by deadline	Number	To maintain inclusive and sustainable economic growth		Local Economic Development	To build partnerships with external stakeholders	To support SMMEs in the iLembe District for job creation and business retension and expansion	Enterprise iLembe: Developm ent	LED01	R-	Stakeholder Engagements Hosted/Attended by end June 2026	Quarterly	24	Number	Last Value	20	18	10	18	B	Target was exceeded	The reason it was exceeded was due to the number of funding initiatives and capacity building programme initiated across KZN and policy changes	10	18	B

**Ilembe District Municipality**  
**Enterprise iLembe - 2nd Quarter /Mid term Performance Report 2025-2026**

Ref	Internal Ref / Indicator Code	Responsible Department	Responsible Owner	KPI Name	Description of Unit of Measurement	Strategic Objective	Top Layer KPI	National KPA	Municipal KPA	Pre-determined Objective	MSC	IDP Ref	Budget	Annual Target Description	Reporting Cycle	Baseline	Target Type	Calculation Type	Original Annual Target	YTD Actual	Dec-25					Overall Performance for July 2025 to December 2025			
																					Original Target	Target Description	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
D907	EI26	Enterprise iLembe - Projects	Manager: Projects	Number of surveys conducted to measure impact assessment of iLembe incubator by deadline	Number	To maintain inclusive and sustainable economic growth		Local Economic Development	SMME development	To support SMMEs in the iLembe District for job creation and business retension and expansion	Enterprise iLembe: Enterprise Development	LED01	R-	Surveys conducted to measure impact assessment by end June 2026	Bi-Annually	0	Number	Last Value	2	1	1	1	G	The impact assessment report is currently being done internally whilst awaiting for the appointment of the Implementing Agent which is sitting at a BEC stages. The implementing agent will be required to produce impact assessment report at a quarterly basis as part of the scope of work which is enclosed on the attached terms of references.		1	1	G	
D908	EI27	Enterprise iLembe - Projects	Manager: Projects	Number of activities conducted on the iLembe Entrepreneur Competition by deadline	Number	To maintain inclusive and sustainable economic growth		Local Economic Development	To promote Entrepreneurship	To support SMMEs in the iLembe District for job creation and business retension and expansion	Enterprise iLembe: Enterprise Development	LED01	R-	Activities conducted on the iLembe Entrepreneur Competition by end June 2026	Quarterly	0	Number	Last Value	3	2	2	2	G	Target met		2	2	G	
D909	EI28	Enterprise iLembe - Projects	Manager: Projects	Number of LED projects implemented by deadline (KwaShushu Phase 2 - Design and Construction)	Number	To maintain inclusive and sustainable economic growth	Number of LED projects implemented by deadline (KwaShushu Phase 2 - Design and Construction) (E1028-TL028)	Local Economic Development	LED projects implemented	To support SMMEs in the iLembe District for job creation and business retension and expansion	Enterprise iLembe: Enterprise Development	LED01	R1,588,676	Project implemented by end June 2026	Annually	1	Number	Last Value	1	0	0	0	N/A			0	0	N/A	
D910	EI29	Enterprise iLembe - Projects	Manager: Projects	Number of SMMEs/youth trained on basic business management skills by deadline	Number	To maintain inclusive and sustainable economic growth		Local Economic Development	Informal traders/SMMEs Development	To identify and package new projects in existing sectors	Enterprise iLembe: Enterprise Development	LED01	R675,549.00	SMMEs/Youth trained on basic business management skills by end June 2026	Quarterly	306	Number	Last Value	190	154	70	154	B	Target exceeded.	This was due to the growing demand of the local SMMEs entering into the entrepreneurship sector and entrepreneurship programme hosted by SEDFA, KZN EDTEA and Local Municipalities. The number is accumulative.		70	154	B
D911	EI30	Enterprise iLembe - Projects	Manager: Projects	Number of programmes implemented by deadline	Number	To maintain inclusive and sustainable economic growth		Local Economic Development	Capacity Building and Mentorship support for small enterprises	To identify and package new projects in existing sectors	Enterprise iLembe: Enterprise Development	LED01	R-	Programmes implemented by end June 2026	Quarterly	7	Number	Last Value	8	3	4	3	R	PMS : Actual changed due to insufficient evidence	PMS : Actual changed due to insufficient evidence		4	3	R
D912	EI31	Enterprise iLembe - Projects	Manager: Projects	Number of jobs created through entity's local economic development initiatives by deadline	Number	To maintain inclusive and sustainable economic growth		Local Economic Development	Job creation	To support SMMEs in the iLembe District for job creation and business retension and expansion	Enterprise iLembe: Enterprise Development	LED01	R-	Jobs created through entity's local economic development initiatives by 30 June 2026	Quarterly	0	Number	Last Value	60	167	30	167	B	Target was exceeded' due to the implementation of the Social Employment Fund which has employed skilled work force.		30	167	B	

Overall Summary of Results			
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
R	KPI Not Met	0% <= Actual/Target <= 94.999%	7
O	KPI Almost Met	95.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	10
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	9
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	<b>Total KPIs:</b>		<b>31</b>