

DIPALESENG LOCAL MUNICIPALITY



INTERNAL AUDIT REPORT ON THE MID-YEAR PERFORMANCE INFORMATION FOR 2025/26 FINANCIAL YEAR.

1. INTRODUCTION

In accordance with the Approved annual internal audit plan of Dipaleseng Local Municipality for 2025/26 financial year, the internal audit activity planned to conduct an audit on the mid-year non-financial performance information for 2025/26. We wish to point that our assessment relates to achievement of the Key performance Indicators. No assurance can therefore be provided on activities outside our scope.

The report is a summary of the matters management should consider enhancing the operational efficiency of risk management, governance practices and the system of internal controls.

2. AUDIT OBJECTIVES

The primary objectives of the audit were:

- To give assurance that reported information is supported by accurate, complete and valid evidence.
- To give assurance that controls in place are adequate, effective and operating as intended.
- Make recommendations, which if implemented will improve the system of internal control.

3. AUDIT SCOPE

Our audit was limited to alignment of the Key performance area, key performance indicators and targets planned, from the approved Service Delivery and Budget Implementation Plan for 2025/26 against the reported mid-year performance information report.

Due professional care was exercised during the planning, execution and reporting of the results in respect of the mid-year performance Information Report for 2025/26 financial year.

Management representations made are considered to form part of our audit evidence. Any management representations were accepted on face value and in good faith, with only limited evaluation to assess them for reasonableness.

4. AUDIT APPROACH

We follow a risk-based approach to ensure that internal audit concentrate on the key risk areas that management identified during risk assessment. Internal audit evaluates if controls, which management relies on to manage the risk down to acceptable levels are acceptable, the levels are appropriate and functioning as intended and recommendations are developed for enhancement or improvement.

5. MANAGEMENT RESPONSIBILITIES

Management is responsible for the establishment and maintenance of an effective system of governance to:

- Establish and communicate organizational goals and values.
- Monitor the accomplishment of goals; and
- Ensure that accountability and values are preserved.

Management is further responsible for the establishment and maintenance of an effective system of internal control. The objectives of the system of internal control are, *inter alia*, to provide management with reasonable, but not absolute assurance that:

- Risks are properly managed.
- Assets are safeguarded against loss from unauthorized use or disposition:
- Transactions are executed in accordance with management authorized (based. *inter alia* on statutes regulations and organizational delegations) and the principal safeguard against fraud, misstatement and irregularities is an effective system of internal control. It must be however, be recognized that there are inherent limitations in a system of internal control including human error and circumventions through collusion. The prevention and detection of fraud is therefore management's responsibility.

6. DISTRIBUTION LIST

NAME	DESIGNATION	FOR INFORMATION	FOR ACTION
Mr. L Cindi	Municipal Manager		X
Mr. T Dlamini	Director Community Service and Public Safety		X
Mr. T.A Thokoane	Chief Financial Officer		X
Mr F Shabangu	Director Infrastructure Services		X

Mr. P Mokoena	Director Corporate Services		X
Ms C Poulten	Director Planning and Economic Development		X
Ms S.J Masite	Chairperson of Audit and Performance Audit Committee	X	

7. EXECUTIVE SUMMARY OF EXCEPTIONS

This report describes those areas where we feel management should be aware of risk and specific weakness within the control environment together with our recommendations to address the identified weaknesses. Our detailed findings are included from page 7 of this document.

8. OVERALL OPINION

The overall opinion of the Internal Audit Unit, in relation to internal controls designed by management are partially effective to provide reasonable assurance that the municipality's objectives and goals of obtaining clean audit will be achieved.

9. RESPONSIBILITIES FOR CORRECTIVE MEASURES

The impact and recommendations contained in this report should not be an exhaustive list but serve to highlight potential effects of issues identified and possible remedial actions to improve the current control environment.

10. RESTRICTIONS ON THE USE OF THIS REPORT

This report is intended solely for information of Audit Performance and Audit Committee and the management of Dipaleseng Local Municipality.

11. AUDIT PERSONNEL

NAME	POSITION	CONTACT NUMBER
M.M Ngwenya	Chief Audit Executive	079 273 9226
M.E Dlamini	Internal Auditor	064 753 7354

12. ACKNOWLEDGEMENT

Dipaleseng Local Municipality's internal audit wishes to express its gratitude for the valuable assistance the audit team has obtained during their audit. We will continue to rely on your valued support to ensure that we provide an improved, proactive and value-added services










21/01/2026

MS M.M NGWENYA
CHIEF AUDIT EXECUTIVE

DATE

13. COMPARISON OF MID YEAR PERFORMANCE

NO	DEPARTMENT	MID YEAR 2024/25	MID YEAR 2025/26	MOVEMENT	
1	PLANNING AND ECONOMIC DEVELOPMENT	58%	76%	18%	
2	CORPORATE SERVICES	58%	78%	7%	
3	OFFICE OF THE MM	71%	76%	5%	
4	COMMUNITY SERVICES AND PUBLIC SAFETY DEPARTMENT	71%	62%	9%	
5	BUDGET AND TREASURY OFFICE	49%	58%	9%	
6	INFRASTRUCTURE SERVICES	29%	26%	3%	
OVERALL PERFORMANCE PERCENTAGES		56%	63%	7%	

14. Recommendations

1. Departments to include reasons for deviations and corrective measures, where there was underperformance.
2. Departments to revise their Service Delivery and Budget Implementation plan to incorporate AG findings.
3. Departments to align properly their planned activities with reported information.
4. Self-scoring of head of departments to be aligned with their performance agreements.

1ST QUARTER INDIVIDUAL PERFORMANCE ASSESSMENTS - 2025/2026 FY

PLANNING AND ECONOMIC DEVELOPMENT

DIRECTOR : PLANNING & DEVELOPMENT MS. C POULTEN

REPORTING AUTHORITY: MUNICIPAL MANAGER: MR L. CINDI

IDP Ref. No.	Strategic Objectives	Key Performance Indicator	Unit of Measurement	Source of Funding	2024/25 Baseline	2025/26 Annual Target	Mid Year Target	Mid Year Performance	Self Scoring by Incumbent	Portfolio of Evidence	Reasons for Deviation(s)	Proposed Remedial Action	Comments from Internal Audit
PED: 01	Good Governance	Facilitation of the Establishment of LED forum by December 2025	#	Opex	1	1	1	1	3	Council resolution, and Agenda issued	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
PED: 02	Good Governance	# of Quarterly LED Forum meeting by 30 June 2026	#	Opex	4	4	1	1	3	Schedule of meetings and Agenda issued	N/A	N/A	The target be aligned to the approved SDBIP of 2 instead of 1, however evidence for 2 meetings was provided, therefore the achievement is supported
PED: 03	Good Governance	# of Human Settlement Project Steering Committee Meetings convened by 30 June 2026	#	Opex	11	11	5	5	3	Agendas issued / Minutes of meetings and attendance register	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid

PED: 04	Economic Development	# of job opportunities created through infrastructure capital projects and EPWP Programs by 30 December 2025	#	Opex	560	560	560	902	NA	# of signed contracts of employment	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
PED: 05	Economic Development	Revised SMME & Cooperative Database by 30 June 2026	#	Opex	2	2	1	1	NA	Signed updated SMME & Cooperative 2025/26 Database	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
PED: 06	Economic Development	# of SMME and Coop Training and Capacity Building Programs conducted by 30 June 2026	#	Opex	4	4	4	5	5	Agendas issued / Minutes of meetings and attendance register	NA	NA	Support the achievement. Evidence provided is relevant, accurate and valid
PED: 07	Economic Development	Development of an LED Strategy by 30 March 2026	#	Opex	1	1	N/A	N/A	N/A	Approved LED Strategy by Council	N/A	N/A	Agree with the department, that the Key Performance Indicator not planned for the period under review
PED: 08	Economic Development	Development of a Investment Attraction Policy by 29 May 2026	#	Opex	1	1	N/A	N/A	N/A	Approved Investment and Attraction Policy by Council	N/A	N/A	Agree with the department, that the Key Performance Indicator not planned for the period under review

PED: 09	Economic Development	# of monthly SLP and CSI reports submitted to Portfolio Committee and MayCo	#	Opex	11	11	5	5	3	Agendas issued / Minutes of meetings and attendance register	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
PED: 10	Economic Development	% of Business License Applications approved within 14 days after the date of receipt	%	Opex	100%	100%	100%	50%	3	Signed monthly internal control report on approved business license applications	N/A	N/A	The KPI reported as not achieved by the department, The department needs to include reasons for deviations and corrective measures
PED: 11	Economic Development	Quarterly Business Inspections Conducted by 30 June 2026	#	Opex	4	4	2	0	1	Contravention Notices and register of notices issued	Inspections were not set and LED position must be filled to ensure inspections are done	Motivation for the filling in of the position	The KPI reported as not achieved by the department,
PED 12	Economic Development	# of Quarterly JET PSC meeting by 30 June 2026	#	Opex	new	4	2	1	1	Council resolution, and Agenda issued	JET initiatives (EARN) are being implemented and reported on	KPI to be amended for mid year sdbip	The KPI reported as not achieved by the department,
PED: 13	Spatial Rationale & Integrated Human Settlement	Report on the title deeds to Portfolio and Mayco by end June 2026	#	Opex	11	11	5	5	3	Agendas issued / Minutes of meetings and attendance register	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid

PED: 14	Spatial Rationale & Integrated Human Settlement	Review of Land Invasion Policy by 29 May 2026	#	Opex	1	1	N/A	N/A	NA	Land Invasion Policy reviewed and approved by Council	NA	NA	Agree with the department, that the Key Performance Indicator not planned for the period under review
PED: 15	Spatial Rationale	Annual review of land audit by 29 May 2026	#	Opex	1	1	N/A	N/A	NA	Approved Comprehensive Land Audit Report by Council	NA	NA	Agree with the department, that the Key Performance Indicator not planned for the period under review
PED 16	Spatial Rationale	Quarterly sitting of Land Disposal Committee	#	Opex	new	4	2	0	2	Agendas issued / Minutes of meetings and attendance register	Unable to sit due to incomplete agenda	Draft agenda to be set up and schedule of meeting circulated for remaining quarters	The KPI reported as not achieved by the department,
PED: 17	Spatial Rationale & Integrated Human Settlement	Review of Housing Sector Plan by 29 May 2026	#	Opex	1	1	N/A	N/A	NA	Housing Sector Plan reviewed and approved by Council	N/A	N/A	Agree with the department, that the Key Performance Indicator not planned for the period under review
PED: 18	Spatial Rationale & Integrated Human Settlement	Housing allocation committee	#	Opex	new	4	2	1	1	Agendas issued / Minutes of meetings and attendance register	unable to sit due to schedule	Committee to follow schedule in the last remaining quarters	The KPI reported as not achieved by the department,

PED: 19	Spatial Rationale	# of Monthly SPLUMA Reports submitted to Portfolio Committee and MayCo by 30 June 2026	#	Opex	11	11	5	5	3	Agendas issued / Minutes of meetings and attendance register	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
PED: 20	Spatial Rationale	# of Monthly Housing Needs Register Reports submitted to Portfolio Committee and MayCo by 30 June 2026.	#	Opex	11	11	5	5	3	Agendas issued / Minutes of meetings and attendance register	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
PED: 21	Spatial Rationale	# of Monthly Building Regulations and building Encroachment Reports submitted to Portfolio Committee and MayCo by 30 June 2026	#	Opex	11	11	5	5	3	Agendas issued / Minutes of meetings and attendance register	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
PED: 22	Spatial Rationale	# of Monthly reports on Site/Servitudes encroachments attended within 30 days submitted to Portfolio Committee and MayCo by 30 June 2026	#	Opex	11	11	5	5	3	Agendas issued / Minutes of meetings and attendance register	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid

PED: 23	Spatial Rationale	% of building plan applications processed within 30 days after the date of receipt.	%	Opex	100%	100%	100%	100%		Signed monthly internal control report on building plan applications			Evidence provided indicate that not all building plans were processed within 30 days, therefore the KPI is not achieved. The department to provide reasons for deviations and remedial actions
PED: 24	Spatial Rationale	# of Land Use Applications submitted for approval to DLM within 90 days	#	Opex	5	4	2	2	3	Register of land development applications and approval letters	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
PED: 25	Municipal Planning	Submission of 2025/26 IDP / Budget Process Plan to Council by 29 August 2025	Date	Opex	1	1	1	1	NA	Council Approved IDP / Budget Process Plan	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
PED: 26	Municipal Planning	Annual Municipal Strategic Planning Workshop by 30 Jan 2026	Date	Opex	1	1	N/A	N/A	NA	Invitations / Agenda / Signed Attendance Register /	NA	NA	Agree with the department, that the Key Performance Indicator not planned for the period under review

PED: 27	Municipal Planning	Submission of a Draft IDP to Council by 31 March 2026	Date	Opex	1	1	N/A	N/A	NA	Draft IDP Submitted to Council by 31 March 2026	NA	NA	Agree with the department, that the Key Performance Indicator not planned for the period under review
PED 28	Municipal Planning	Approval and Adoption of a Revised IDP by Council by 29 May 2026	Date	Opex	1	1	N/A	N/A	NA	Council Approved IDP by Council by 31 May 2026	NA	NA	Agree with the department, that the Key Performance Indicator not planned for the period under review
PED: 29	Financial Management	Reduction of overtime by 30%	%	Opex	New	30%	30%	30%	3	Quarterly Cost Curtailment Reports	NA	NA	Based on the POE provided, the amount of overtime incurred by the department is within the legislated framework, therefore the allocation of 3 is supported.
PED: 30	Financial Management	Reduction of UIFW by 50% by end of June 2026	%	Opex	New	50%	50%	0%	3	Quarterly Deviation Reports	N/A	N/A	Based on the POE provided no procurement were made for the department, therefore the allocation of 3 is supported.

PED: 31	Organizational Development	# of Quarterly Performance Files submitted to Internal Audit within 10 days after each Quarter	#	Opex	4	4	2	2	3	Quarterly Performance Reports with PoEs	NA	NA	Support the achievement. Evidence provided is relevant, accurate and valid
PED: 32	Good Governance	% of Resolved AG Findings by 30 June 2026	#	Opex	100%	100%	100%	100%	3	Implemented Audit action plan report	NA	NA	Support the achievement. Evidence provided is relevant, accurate and valid(Report from the portal)
PED: 33	Financial Management	# of Quarterly Reports on Implementation of Risk Mitigations	#	Opex	4	4	2	2	3	Implementation of the Quartely Risk Mitigation report	NA	NA	Support the achievement. Evidence provided is relevant, accurate and valid(Report from the portal)
PED:34	Financial Management	# of Revenue Collection Rate FRP attached PED	#	Opex	New	3			3	Financial Recovery Plan Reports	NA	NA	Support the achievement. Evidence provided is relevant, accurate and valid(Report from the portal)
PED: 35	Good Governance	Performance Agreements concluded with Line Manager within 30 days	#	Opex	New	1	1	1	NA	Signed Performance Agreement	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid

PED: 36	Good Governance	# of Quarterly performance assessments conducted with Line Managers by 30 June 2026 as per Municipal Staff Regulations	#	Opex	New	4	2	1	3	Assessment Report	NA	NA	Quarterly assessment was only conducted for the 2nd Quarter as per the POE provided. The department to provide reasons fro deviations and remedial; action
PED: 37	Good Governance	# of Departmental Monthly Meetings convened by 30 June 2026	#	Opex	New	11	5	5	3	Agenda issued, minutes and attendance register	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid

TOTAL KPI FOR THE YEAR	37
TOTAL KPI NOT PLANNED FOR THE QUARTER	8
TOTAL NUMBER OF KPI PLANNED FOR THE PERIOD	29
TOTAL KPI NOT ACHIEVED	7
TOTAL KPI ACHIEVED	22
PERCENTAGE ACHIEVED	76%

DIPALESENG LOCAL MUNICIPALITY (MP 306)

2025/2026 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

CORPORATE SERVICES

DIRECTOR CORPORATE SERVICES: MR P.M.MOKOENA

REPORTING AUTHORITY: MUNICIPAL MANAGER: Mr L CINDI

IDP Ref. No.	Strategic Objectives	Key Performance Indicator	Unit of Measurement	Source of Funding	2023/24 Baseline	2025/26 Annual Target	Planned for the Mid -term as end December 2025	Actual Performance midyear	Personal Score Rating (1 to 5)	Portfolio of Evidence	Reasons for deviation	Corrective measures	Comments from Internal Audit
CS: 01	Organizational Development	% of approved vacancies filled within 06 months into the new Municipal Staff Regulations by 30 June 2026	100%	Opex	New	100%	N/A	Not applicable for the mid term	N/A	Letters of Appointments of all advertised positions issued within 06 months	N/A	N/A	Agree, with the department, that the Key Performance Indicator not planned for the period under review
CS: 02	Organizational Development	# of S54 & 56 and Line Managers Performance Agreements signed by 30 July 2026	#	Opex	6	14	14	14	Achieved	Signed S54 & 56 and line managers Performance Agreements	N/A	N/A	Evidence provided support the achievement of 6, therefore the it is supported. The department to align targets to the approved SDBIP to 6
CS: 03	Municipal Transformation	Employment Equity Report Developed by 30 Jan 2026	#	Opex	1	1	N/A	Not applicable for the mid term	N/A	Signed Employment Equity Report	N/A	N/A	Agree, with the department, that the Key Performance Indicator not planned for the period under review

CS: 04	Municipal Transformation	Development of a Workplace Skills Plan by 30 April 2026	#	Opex	1	1	N/A	Not applicable for the mid term	N/A	Signed Workplace Skills Plan with a Council Resolution	N/A	N/A	Agree, with the department, that the Key Performance Indicator not planned for the period under review
CS: 05	Municipal Transformation	# of Skills Development Programs Reported / Implemented by 30 June 2026	#	Opex	12	12	6	6	3	Quarterly Training and Skills Development Reports	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
CS: 06	Organizational Development	Review of HR Policies by 30 May 2026	#	Opex	1	1	N/A	Not applicable for the mid term	N/A	HR Policies reviewed with a Council Resolution	N/A	N/A	Agree, with the department, that the Key Performance Indicator not planned for the period under review
CS: 07	Organizational Development	Review of ICT Policies by 30 May 2026	#	Opex	1	1	N/A	Not applicable for the mid term	N/A	ICT Policies reviewed with a Council Resolution	N/A	N/A	Agree, with the department, that the Key Performance Indicator not planned for the period under review
CS: 08	Organizational Development	Review of Communication and Stakeholder Management Policies by 30 May 2026	#	Opex	1	1	N/A	Not applicable for the mid term	N/A	Communication and Stakeholder Management Policies reviewed with a Council Resolution	N/A	N/A	Agree, with the department, that the Key Performance Indicator not planned for the

													period under review
CS: 09	Organizational Development	Review of Records Management Policies by 30 May 2026	#	Opex	1	1	N/A	Not applicable for the mid term	N/A	Records Management Policies reviewed with a Council Resolution	N/A	N/A	Agree, with the department, that the Key Performance Indicator not planned for the period under review
CS: 10	Organizational Development	# of Quarterly Performance Files submitted to Internal Audit within 10 days after each Quarter	#	Opex	4	4	2	2	3	Quarterly Performance Reports with PoEs	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
CS: 11	Organizational Development	# of Updated Litigation register and monitored per quarter	#	Opex	New	4	1	1	3	Updated Litigation register	N/A	N/A	The planned target be aligned to the approved SDBIP to 2. POE submitted support the 2 reports, therefore the achievement is supported.
CS: 12	Organizational Development	# of reports in the File Plan and Records Management Policy	#	Opex	12	12	6	6	3	File Plan and Records Management Reports	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid

CS: 13	Financial Management	Reduction of overtime by 30%	%	Opex	New	30%	10%	0%	3	Quarterly Cost Curtailment Reports	N/A	N/A	Evidence provided indicate a reduction from R2669,10 to R0,00, therefore the achievement is supported. The planned target be aligned to the approved SDBIP to 30%
CS: 14	Financial Management	Reduction of UIFW by 50% by end of June 2026	%	Opex	New	50%	50%	0%	3	Quarterly Deviation Reports	N/A	N/A	Evidence provided indicate 0 purchases for the department. The planned target be aligned to the approved SDBIP to 50%
CS: 15	Good Governance	# of Portfolio Committee meetings convened by 30 June 2026	#	Opex	10	11	5	5	3	Agendas issued / Minutes of meetings and attendance registers	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
CS: 16	Good Governance	# of Mayoral Committee meetings convened by 30 June 2026	#	Opex	5	11	5	5	3	Agendas issued / Minutes of meetings and attendance registers	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid

CS: 17	Good Governance	# of LLF meetings convened by 30 June 2026	#	Opex	10	11	5	1	2	Agendas issued / Minutes of meetings and attendance registers	2 LLF scheduled to convene during the mid-term under review did not sit, due to none-forming quorum	Strictly adherence to schedule	Reported as not achieved by the department
CS: 18	Good Governance	# of Council meetings convened by 30 June 2026	#	Opex	14	4	1	5	4	Agendas issued / Minutes of meetings and attendance registers	N/A	N/A	Support the achievement, evidence provided is relevant, accurate and valid. The planned target be aligned to the approved SDBIP to 2
CS: 19	Good Governance	% of Council resolutions implemented by 30 June 2026	%	Opex	100%	100%	100%	100%	3	100% Council Resolutions Register Implemented by 30 June 2025	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
CS: 20	Good Governance	% of Audit Performance Committee resolutions implemented by 30 June 2026	%	Opex	100%	100%	100%	100%	3	100% APC Resolutions Register Implemented by 30 June 2025	N/A	N/A	Evidence provided indicate not 100% implementation of APAC resolution resolved, therefore the achievement is not supported.

CS: 21	Good Governance	# of ICT meetings convened by 30 June 2026	#	Opex	4	4	2	2	N/A	Agendas issued / Minutes of meetings and attendance registers	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
CS: 22	Good Governance	% of website and social media posts updated by 30 June 2026	%	Opex	80%	100%	100%	100%	3	Screenshot of updated information on both platforms	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
CS: 23	Good Governance	# of media monitoring / analysis conducted by 30 June 2026	#	Opex	12	12	6	6	3	Media Analysis reports	N/A	N/A	Insufficient evidence provided for the second quarter of 2 set of reports instead of 3 targeted, which affect the mid-year performance. The department to include reasons for deviation and remedial action
CS: 24	Good Governance	# of Quarterly Newsletters Released 10 days after each quarter	#	Opex	4	4	2	2	N/A	Quarterly newsletter published within 01st month of the new Quarter	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid

CS: 25	Good Governance	% of Resolved AG Findings by 20 June 2026	#	Opex	New	100%	100%	100%	3	Quarterly Updated Audit action plan report	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
CS: 26	Financial Management	Implementation of Risk Mitigations	#	Opex	4	4	2	2	3	Quarterly Risk Mitigation report	N/A	N/A	Support the achievement. Evidence provided is relevant , accurate and valid
CS: 27	Financial Management	% of FRP Activities Implemented by June 2026	#	Opex	New	4	2	2	3	Progress report on` the implementation financial recovery plan and funding plan.	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
CS: 28	Organizational Development	# of Departmental Quarterly Performance assessment concluded with line managers by June 2026	#	Opex	New	4	2	2	3	Quarterly performance assessment report	N/A	N/A	Evidence provided support for onlt 1 performance assessment conducted instead of 2 as per the approved targets.
CS: 29	Organizational Development	# of Monthly departmental meetings convened by June 2026	#	Opex	New	11	5	3	2	Agendas issued / Minutes of meetings and attendance registers	Misaligned KPI	KPI to be properly aligned	Reported as not achieved by the department

CS: 30	Organizational Development	# of OHS inspection conducted by June 2026	#	Opex	New	11	5	5	3	Monthly OHS Inspection forms and monthly reports	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid
							24						

CS FOR THE MID YEAR ENDING DECEMBER 2025	
Total KPI planned for the year	30
KPIs Not planned for the period under review	7
KPIs planned for the period under review	23
KPIs Achieved	18
KPIs Not Achieved	5
Overall percentage achieved	78%

MUNICIPAL MANAGER

MUNICIPAL MANAGER: MR L. CINDI

IDP Ref. No.	Strategic Objectives	Key Performance Indicator	Unit of Measurement	Source of Funding	2024/25 Baseline	2025/26 Annual target	mid-year target (July - December 2025)	Actual Performance midyear	Personal Score Rating (1 to 5)	Portfolio of Evidence	Reasons for deviation	Proposed remedial action	Comments from internal audit
MM: 01	Good Governance	PMS Framework Policy Review and Adopted by Council by 30 June 2026	Date	Opex	1	1	Not planned for the period under review	None	None	Council Resolution approving PMS Framework Policy	None	None	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
MM: 02	Good Governance	# of Quarterly Performance Files submitted to I.A. within 10 days after end of each Quarter of 2025/26 FY	#	Opex	4	4	2	1(2)	3	Proof of submission of Quarterly Performance Reports with PoEs	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
MM: 03	Good Governance	# of Performance Agreements concluded in terms of S57 of MS for S54A and 56 Managers	#	Opex	New	6	6	6	3	Signed Performance Agreements	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
MM: 04	Good Governance	# of S54A & S56 quarterly performance assessments concluded by 30 June 2026	#	Opex	2	4	2		3	Agenda / Minutes of Quarterly Performance Assessme			NO POE

MM:05	Good Governance	# of Performance Agreements concluded with Line Managers in terms of Municipal Staff Regulations	#		New	9	9	9	3	Signed Performance Agreements	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
MM:06	Good Governance	# of Quarterly performance assessments conducted with Line Managers by 30 June 2026 as per Municipal Staff Regulations	#	Opex	New	4	2		2	Agenda / Minutes of Quarterly Performance Assessments / Invitations			NO POE
MM:07	Good Governance	Submission of Annual Report to Council by Jan 2026	#	Opex	1	1	Not planned for the period under review	None	None	Annual Report and Council Resolution	None	None	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
MM:08	Good Governance	Adoption of Oversight Report by Council by 31 March 2026	#	Opex	1	1	Not planned for the period under review	None	None	Oversight Report Adopted by Council	None	None	Agree with the department, that the Key Performance Indicator not planned for the quarter under review

MM: 09	Good Governance	# of Ordinary Senior Management Meetings convened by 30 June 2026	#	Opex	New	12	6	6	3	Agenda / Attendance Register / Minutes of Senior Management Meetings	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
MM: 10	Good Governance	# of Ordinary Extended Management Meetings convened by 30 June 2026	#	Opex	New	4	2		3	Agenda / Attendance Register / Minutes of Extended Management Meetings			NO POE
MM: 11	Good Governance	# of meetings with members of Troika by June 2026	#	Opex	12	12	6	6	3	Attendance Register	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
MM: 12	Good Governance	# of Ward Committee meetings held by 30 June 2026	#	Opex	72	72	36	36	3	Attendance Register / Agendas / Minutes	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
MM: 13	Good Governance	# of Ordinary Audit and Performance Audit Committee (APAC) convened by 30 June 2026	#	Opex	4	4	2	4	4	Agenda / Attendance Register / Minutes of APC	None	None	Support the achievement. Evidence provided is relevant, accurate and valid

MM: 14	Good Governance	Risk-Based 3 year rolling plan and Annual program developed by 30 June 2026	#	Opex	1	1	Not planned for the period under review	None	None	3 Year rolling Internal Audit Plan Document	None	None	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
MM: 15	Good Governance	Internal Audit Charter Reviewed by 30 June 2026	#	Opex	1	1	Not planned for the period under review	None	None	Updated Internal Audit Charter	None	None	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
MM:16	Good Governance	Internal Audit Methodology Reviewed by 30 June 2026	#	Opex	1	1	Not planned for the period under review	None	None	Updated Internal Audit Methodology Document and APC Minutes	None	None	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
MM: 17	Good Governance	Audit and Performance Audit Committee Charter Reviewed by 30 Sept 2026	#	Opex	1	1	1	1	3	Approved Audit Performance Committee Charter with Council Resolution	None		Support the achievement. Evidence provided is relevant , accurate and valid
MM:18	Good Governance	# of internal Audits reports on annual program implemented by 30 June 2026	#	Opex	New	12	6	7	4	Internal Audit Reports	None	None	Support the achievement. Evidence provided is relevant , accurate and valid

MM:19	Good Governance	# of Internal Audit Reports submitted to APAC by 30 June 2026	#	Opex	12	12	6	3	2	Agenda / Attendance Register / Minutes of APC	Delays in finalizing the audits of water provision	To submit outstanding report to the upcoming ordinary APAC meeting	Reported as not achieved by the department.
MM:20	Good Governance	# of Audit Performance Committee Reports submitted to Council by 30 June 2026	#	Opex	4	4	2	4	5	Minutes of Council meetings and Council Resolutions	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
MM:21	Good Governance	# of Risk Management enabling documents reviewed by 30 June 2026	#	Opex	6	6	Not planned for the period under review	None	None	Approved Risk Management Policy, Risk Management Framework, Anti-Fraud and Anti-Corruption Policy, Anti-Fraud and Anti-Corruption Prevention Plan, Whistle Blowing Policy, Risk Management, Anti-Fraud and Anti-Corruption Committee	None	None	Agree with the department, that the Key Performance Indicator not planned for the quarter under review

										Charter and Council Resolution			
MM: 22	Good Governance	# of Strategic risk assessment by 30 June 2026	#	Opex	1	1	Not planned for the period under review	None	None	Council Approved Strategic Risk Register	None	None	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
MM: 23	Good Governance	# of Operational Risk Assessments by 30 June 2026	#	Opex	1	1	1	1	3	Updated Operational Risk Register, ICT Risk Register, Fraud and Corruption Risk Register 2025/26	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
MM: 24	Good Governance	# of reports on Risk Management implementation plan by 30 June 2026	#	Opex	New	4	2	2	3	Risk plan reports	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
MM: 25	Good Governance	# of Risk Management Monitoring Reports	#	Opex	4	4	2	2	3	Risk Management Monitoring Reports	None	None	Support the achievement. Evidence provided is relevant, accurate and valid

MM: 26	Good Governance	Risk Management, Ethics, Anti-Fraud and Anti-Corruption Awareness Workshop by 30 June 2026	#	Opex	1	1	Not planned for the period under review	None	None	Attendance Register / Agenda / Minutes / e-mails and newsletter articles	None	None	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
MM: 27	Good Governance	# of Risk Mitigation Reports by 30 June 2026	#	Opex	2	4	2	2	3	Risk Mitigation Reports	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
MM: 28	Good Governance	100% of Resolved AG Findings by 20 June 2026	%	Opex			Not planned for the period under review	None	None	Audit Action Report from Web enable portal	None	None	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
MM: 29	Financial Management	# of FRP Meetings held by June 2026	#	Opex	12	12	6	0	3	Minutes and attendance register	Busy schedule of relevant stakeholders	To realign activities	Reported as not achieved by the department.
MM: 30	Financial Management	Reduction of overtime hours by 30%	%	Opex	30%	30%	30%	41%	3	Quarterly Cost Curtailment Reports	The hours worked has increased as compared to last quarter, however, it is within the prescribed legislation.	To continue to comply with legislation.	Based on the POE provided, the amount of overtime incurred by the department is within the legislated framework, therefore the allocation of 3 is supported.

MM: 31	Financial Management	Reduction of UIFW by 50% by end of June 2026	%	Opex	50%	50%	50%	0%, no procurement was done for the department for the period under review	3	Quarterly Deviation Reports	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
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Total KPI planned for the YEAR	31
KPIs Not planned for the period	10
KPI planned for the period	21
KPIs Achieved	16
KPIs not Achieved	5
TOTAL	76%

ID P R e f . N o.	Strategic Objectives	Key Performance Indicator (Activity / Project / Key Initiative)	Unit of Measurement	Source of Funding	2024/25 Baseline	20 25/ 26 An nu al Ta rg et	Mi d- ye ar	Actual Performance mid-year	Self- Scoring by incumbe nt	Portfolio of Evidence	Reason for deviations	Proposed remedial action	Comments from Internal Audit
C S P S: 0 1	Basic Service Delivery	# of existing formal households provided with refuse services by 30 June 2026	#	Opex	12 534	12 53 4	12 53 4	11 449	2	Monthly Billing Report doesn't correspond with Households, this KPI needs to be review during adjustment budget	Billing report to be amended to be in line with the no of HH	N/A	Support the achievement. Evidence provided is relevant, accurate and valid.
C S P S: 0 2	Basic Service Delivery	# of External Audits of the Landfill Sites conducted by 30 June 2026	#	Opex	1	1	N/ A	N/A	N/A	1 External Audit of Landfill Sites	N/A	N/A	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
C S P S:	Basic Service Delivery	# of revised Disaster Management Plan by 31 June 2026	#	Opex	1	1	N/ A	N/A	N/A	Approved Disaster Management Plan	N/A	N/A	Agree with the department, that the Key Performance Indicator not

03													planned for the quarter under review
CSPS: 04	Basic Service Delivery	# of revised Physical Security Plan by 31 June 2026	#	Opex	1	1	N/A	N/A	N/A	Approved Physical Security Plan	N/A	N/A	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
CSPS: 05	Basic Service Delivery	# of traffic law enforcements conducted by 30 June 2026	#	Opex	1	1 620	810	1 671	5	Quarterly reports on Traffic Law Enforcement Reports	N/A		The 1st quarter report indicated 0 on achievement and the 2nd quarter indicated 510, Both figures total to 510, which differs to what has been reported, therefore the achievement is not supported. The department to correctly report actual performance which is supported by valid and accurate performance.
CSPS: 06	Basic Service Delivery	# of incident reports on structural fires occurring in informal settlements by 30 June 2026	#	Opex	4	4	2	2	3	# of Quarterly Incident Reports	N/A	N/A	Evidence provided does support the achievement, therefore the achievement is supported.(Page 13-16 of POE). The department to correctly score themselves as per

													the guidelines (I need to revisit the 1st quarter POE)
C S P S: 0 7	Basic Service Delivery	# of community members utilizing Library Services by 30 June 2026	#	Opex	3000	3 00 0	1 50 0	4 059	5	Monthly Reports on Patrons visiting Libraries	N/A	N/A	Evidence provided does support the achievement, therefore the achievement is supported. (Page 48-50 of POE). The department to correctly score themselves as per the guidelines (I need to revisit the 1st quarter POE)
C S P S: 0 8	Basic Service Delivery	# of reports on municipal buildings maintained by 30 June 2026	#	Opex	11	11	6	7	3	# of monthly reports submitted to MayCo	N/A	N/A	The department to submit monthly report as pe the approved SDBIP. EM 35/10/25, EM 38/11/25 and EM 43/01//26 together with the 1st Quarter Information, the achievement is supported.
C S P S: 0 9	Good Governance	# of Quarterly Community Safety Forums convened by 30 June 2026	#	Opex	4	4	2	1	2	# monthly meetings	The meetings did not sit due to poor attendance of key stakeholders		Reported as not achieved by the department. The department to populate remedial actions.

C S P S: 1 0	Good Governance	# of Quarterly Waste Management Awareness Campaigns convened by 30 June 2026	#	Opex	4	4	2	2	3	Agendas issued / Minutes of meetings and attendance register	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid. The department to correctly score themselves as per the scoring guidance (Page 17-18 of POE provided)
C S P S: 1 1	Good Governance & Public Participation	# of Community Surveys Conducted in the provision of emergency services by 30 June 2026	#	Opex	4	4	2	2	3	# of quarterly survey reports	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid. The department to correctly score themselves as per the scoring guidance (Page 22-23 of POE provided)
C S P S: 1 2	Good Governance & Public Participation	# of by-law awareness campaigns conducted by 30 June 2026	#	Opex	4	4	2	2	3	awareness campaigns Photo logs	target achieved		No evidence has been submitted for assessment purposes; therefore the achievement is not supported. The department to also score them correctly and include reasons for deviations and remedial actions.

C S P S: 1 3	Good Governance & Public Participation	# of Traffic Safety Awareness Campaigns conducted by 30 June 2026	#	Opex	12	12	6	6	3	Attendance Register of awareness campaigns / Photo logs	N/A	N/A	The department to align the target as per the approved SDBIP to 2. Evidence provided does support the achievement, therefore the achievement is supported. (Page 11-15 of POE provided)
C S P S: 1 4	Good Governance & Public Participation	# of Transversal Activities conducted by 30 June 2026	#	Opex	8	8	4	10	5	Invitations / Attendance Registers / Photo Logs	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid.
C S P S: 1 5	Good Governance & Public Participation	# of HIV / Aids Awareness campaigns conducted by 30 June 2026	#	Opex	4	4	2	2	3	Invitations / Attendance Registers / Photo Logs	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid.
C S P S: 1 6	Good Governance	# of monthly reports submitted into the functionality of Library to Portfolio Committee and MayCo	#	Opex	11	11	6	5	3	# of monthly reports submitted to Portfolio Committee and MayCo	N/A	N/A	The department to align the target as per the approved SDBIP. Monthly reports be submitted as per the approved SDBIP (Portfolio reports)
C S P S: 1 7	Good Governance	Annual Review of the Integrated Waste Management Plan by 30 March 2026	#	Opex	1	1	N/ A	N/A	N/A	Approved Integrated Waste Management Plan by Council	N/A	N/A	Agree with the department, that the Key Performance Indicator not planned for the quarter under review

C S P S: 1 8	Good Governance	Implementation of the Traffic Management Plan by 30 March 2026	#	Opex	1	1	N/ A	N/A	N/A	Approved Traffic Management Plan by Council	N/A	N/A	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
C S P S: 1 9	Financial Managemen t	Reduction of overtime by 30%	%	Opex	New	30 %	30 %	30%	3	the BTO systems not yet closed at the time of submission of these report			Formular: Previous quarter amount(R276 886,69) - Current quarter amount(R313 886,18)/ Previous quarter amount (R276 886,69) x 100 = 13,36% increase. Therefore, the achievement is not supported, The department to populate reasons for deviations and corrective measures
C S P S: 2 0	Financial Managemen t	Reduction of UIFW by 50% by end of June 2026	%	Opex	New	50 %	50 %	50%	3	Quarterly Deviation Reports not ready from BTO by the time of submission of this report			An amount of R16918,60 was incurred by the department in the 2nd Quarter against R0,00 from the 1st Quarter, therefore the was an increase. The department to populate reasons for deviations and corrective measures.

C S P S: 2 1	Organizational Development	# of Quarterly Performance Files submitted to Internal Audit within 10 days after each Quarter	#	Opex	4	4	2	2	3	Quarterly Performance Reports with Poe's	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid. The department to correctly score themselves as per the scoring guidance
C S P S: 2 2	Financial Management	# of Quarterly risk mitigation reports submitted	#	Opex	New	4	2	2	3	Quarterly risk mitigation Reports with Poe's	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid.
C S P S: 2 3	Good Governance	# of performance agreements concluded with manager	#	Opex	New	1	N/A	N/A	3	Signed performance agreement	N/A	N/A	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
C S P S: 2 4	Good governance	# of quarterly performance assessment concluded with manager	#	Opex	new	4	1	1	3	Quarterly assessment reports	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid. The department to realign the target 2as per the approved SDBIP. Evidence provided consist of 2 reports. Therefore, the achievement is supported.

C S P S: 2 5	Good governance	# of monthly departmental meetings held	#	Opex	New	12	6	2	2	# of monthly reports submitted			No evidence has been submitted for assessment purposes; therefore, the achievement is not supported. Reasons for deviations and remedial action be populated.
C S P S: 2 6	Financial Managem ent	# of FRP Activities Implemented by June 2026	#	Opex	New	5	5	5	5	Financial Recovery Plan Reports	N/A	N/A	Support the achievement. Evidence provided is relevant, accurate and valid.
C S P S: 2 7	Good Governance	% of Resolved AG Findings by 20 June 2026	#	Opex	New	10 0%	10 0 %	50%	2	Quarterly Updated Audit action plan report			Reported as not achieved by the department. The department to populate reasons for deviations and remedial actions.

COMMUNITY SERVICES AND PUBLIC SERVICES FOR THE PERIOD ENDING DECEMBER 2025	
Total KPI planned for the year as per approved SDBIP	27
KPIs Not planned for the month under review	6
KPI Planned for the month under review	21
KPIs Achieved	13
KPIs Not Achieved	8
Overall percentage for achievement	62%

MUNICIPAL FINANCIAL VIABILITY AND FINANCIAL MANAGEMENT

IDP Ref. No.	Strategic Objectives	Key Performance Indicator	Unit of Measurement	Source of Funding	2024/25 Baseline	2025/26 Annual Target	Mid-Year Assessment	Actual Performance	Self Scoring by Incumbent	Portfolio of Evidence	Reasons for Deviation(s)	Proposed Remedial Action	Comments from Internal Audit
BTO: 01	Basic Service Delivery	% of registered indigent formal h/h with access to free basic water by 30 June 2025	%	Opex	100%	100%	100%	100%	3	Indigent Register	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
BTO: 02	Basic Service Delivery	% of registered indigent formal h/h with access to free basic sewer services by 30 June 2025	%	Opex	100%	100%	100%	100%	3	Indigent Register	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
BTO: 03	Basic Service Delivery	% of registered indigent formal h/h with access to free basic electricity services by 30 June 2025	%	Opex	100%	100%	100%	100%	3	Indigent Register	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
BTO: 04	Basic Service Delivery	% of registered indigent formal h/h with access to free basic solid waste services by 30 June 2025	%	Opex	100%	100%	100%	100%	3	Indigent Register	None	None	Support the achievement. Evidence provided is relevant, accurate and valid

BTO: 05	Financial Viability	Going Concern Ratio by the end of June 2025	%	Opex	0:1	2:1	0:1		2	Audited Financial Statements	Poor Revenue Collection by the Municipality because of inadequate implementation of Credit Control Policy	Implementation of Revenue Enhancement Committee and Budget Funding Plan. The credit control policy to be fully implemented.	Reported as not achieved by the department. The department to put measures to improve revenue collection
BTO: 06	Financial Viability	Rand value reduction of outstanding debt by 30 June 2025	R	Opex	New	R100m	R25m		2	Monthly and Quarterly Debtors Age Analysis	Inadequate implementation of the Credit Control Policy and the capacity challenges within the budget and treasury office.	Appointment of SP to assist with the capacity challenges within debt collection as well as implementation of the credit control policy through disconnections.	The KPI is reported as not achieved by the department. The department to put measures to improve revenue collection

BTO: 07	Financial Viability	% of Revenue Collection Rate	%	Opex	65%	70%	70%	58%	2	Monthly and Quarterly Debtors Age Analysis	Poor Revenue Collection by the Municipality as a result of inadequate implementation of Credit Control Policy	Implementation of Revenue Enhancement Committee and Budget Funding Plan. The credit control policy to be fully implemented.	The KPI is reported as not achieved by the department. The department to put measures to improve revenue collection
BTO: 08	Financial Management	% of Compliance to the Expenditure Plan by 30 June 2025	%	Opex	64%	100%	100%	100%	3	Monthly and Quarterly Debtors Age Analysis	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
BTO: 09	Financial Management	% of Compliance to SCM Regulation 6 by 30 June 2025	%	Opex	40%	100%	100%	100	3	Section 71 Reports and Regulation 6 Reports Submitted to PT	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
BTO: 10	Financial Management	# of days taken to award tenders from the date of advertisement	#	Opex	< 90 days	< 90 days	< 90 days	100%	3	Tender advert, bid committee minutes and letters of appointments	no	None	Submit tender advert, bid committee minutes and letters of appointments. For the 2nd Quarter only the advert was submitted

BTO: 11	Financial Management	% of compliance with MFMA into payment of creditors within 60 days upon receipt of the invoice	%	Opex	80%	100%	100%	20%	2	Invoice / Delivery Note and Remittance Advice	Poor Revenue Collection by the Municipality as a result of inadequate implementation of Credit Control Policy	Implementation of Revenue Enhancement Committee and Budget Funding Plan. The credit control policy to be fully implemented.	The KPI reported as not achieved by the department. The department to put more effort in collecting revenue in order to pay creditors on time
BTO: 12	Financial Management	# of Budget Related Policies prepared and submitted by 31 March 2025	#	Opex	1	1	N/A	n/a	n/a	Budget Related Policies approved by Council and submitted to NT and PT	n/a	n/a	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
BTO: 13	Financial Management	# of Financial Reports submitted within 10 days working days after each month end	#	Opex	12	12	3	6	3	Section 71 Reports submitted to MayCo and PT	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
BTO: 14	Financial Management	# of Annual Financial Statements prepared and submitted to AGSA by 31 Aug 2024	#	Opex	1	1	1	1	3	AFSA received by AGSA	n/a	n/a	Support the achievement. Evidence provided is relevant, accurate and valid
BTO: 15	Financial Management	# of SCM Compliance reports	#	Opex	12	12	3	6	3	Section 71 Reports submitted	None	None	Support the achievement. Evidence

		submitted to MayCo and PT								to MayCo and PT			provided is relevant, accurate and valid
BTO: 16	Financial Management	# of GRAP Compliance asset register compiled by target date	#	Opex	1	1	1	n/a	3	Approved Asset Register with Council Resolution	n/a	n/a	Support the achievement Submit AFSA received by AGSA and acknowledgement letter from AGSA Council resolution: C8 6/08/25
BTO: 17	Financial Management	Reduction of Qualifying paragraphs from AG Findings by 30 June 2025	#	Opex	4	4	4	0	3	Auditor General Report	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
BTO: 18	Financial Management	Adjustment Budget submitted to Council by 28 Feb 2025	Date	Opex	1	1	N/A	n/a	n/a	Budget Adjustment approved by Council	n/a	n/a	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
BTO: 19	Financial Management	Submission of a Draft Budget to Council by 31 March 2025	Date	Opex	1	1	N/A	n/a	n/a	Draft Budget submitted to Council by 31 March 2025	n/a	n/a	Agree with the department, that the Key Performance Indicator not planned for the quarter under review

BTO: 20	Financial Management	Approved and Adoption of Budget by Council by 31 May 2025	Date	Opex	1	1	N/A	n/a	n/a	Budget approved and adopted by Council by 31 May 2025	n/a	n/a	Agree with the department, that the Key Performance Indicator not planned for the quarter under review
BTO: 21	Financial Management	Review and updating of Indigent Register by 30 June 2025	Date	Opex	1	4	1	3	3	Indigent Register Report reviewed and updated	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
BTO: 22	Financial Management	Reduction of overtime by 30%	%	Opex	New	30%	30%	3	3	Quarterly Cost Curtailment Reports	None	None	Formular: Previous quarter amount(R334 372,17) - Current quarter amount(R295 785,30)/ Previous quarter amount (R334 372,17) x 100 = 12% decrease, therefore the achievement is not supported. The department to include reasons for deviations and corrective measures.

BTO: 23	Financial Management		%	Opex	New	50%	50%	45%	2	Quarterly Deviation Reports	None	None	KPI reported as not achieved by the department. The department to put more effort in collecting revenue in order to pay creditors on time
BTO: 24	Organizational Development	# of Quarterly Performance Files submitted to Internal Audit within 13 days after each Quarter	#	Opex	4	4	1	3	3	Quarterly Performance Reports with Poe's	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
BTO: 25	Organizational Development	# of Monthly Departmental Meetings conveyed by June 2026	#	Opex	New	12	4	3	3	Minutes and Agenda	None	None	The department to align properly the target, however IA note the POE submitted of 3 meetings held in the quarter, but the department targeted 4, therefore the achievement is not supported.
BTO: 26	Financial Management	# FRP activities implemented by June 2026	#	Opex	New	12	12	1	2	Financial Recovery Plan Reports	Inadequate meeting of the financial recovery Committee.	implementation of the Financial recovery committee	The KPI reported as not achieved by the department. The department to

INFRASTRUCTURE SERVICES MID YEAR PERFORMANCE REPORT ENDING DECEMBER 2025

DIRECTOR INFRASTRUCTURE: Mr FN SHABANGU

REPORTING AUTHORITY: MUNICIPAL MANAGER: MR. L. CINDI

IDP Ref. No.	Strategic Objectives	Key Performance Indicator	Unit of Measurement	Source of Funding	2023/24 Baseline	2025/26 Annual Target	Planned Mid Year Performance Targets	Actual Performance (Mid Year Performance Report)	Personal Score Rating (1 to 5)	Portfolio of Evidence	Reasons for Deviations	Remedial Action	Comments from IA
IS: 01	Basic Service Delivery	% of grant expenditure spent by 30 June 2026	%	Capex	100%	100%	50%	50%	2	Signed monthly grant expenditure reports submitted to Council, CoGTA and PT	None		POE submitted indicate a 40% spending, therefore the achievement is not supported. The department to indicate reasons for deviations and corrective measures.
IS:02	Basic Service Delivery	# installation of Bulk water meters	#	Capex	10	10	6	6	2	Signed monthly reports and pictures	None		4 bulk meters were installed instead of 6 as per the approved SDBIP, Therefore the achievement is not supported. The department to include reasons for deviations and corrective measures

IS: 03	Basic Service Delivery	# of monthly grant expenditure (MIG & INEP) reports (DORA) submitted by 07th of each month for the 2025/26 FY	#	Capex	12	12	6	6	3	Signed monthly expenditure reports submitted to Council, CoGTA & PT	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
IS: 04	Basic Service Delivery	# of approved PMU project Implementation Plans by 30 June 2026	#	Capex	1	1	1	1	2	Approved PMU Project Implementation Plan	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
IS: 05	Basic Service Delivery	# of existing formal households provided with potable water by 30 June 2026	#	Opex	12 534	12 534	12 534	12 534	2	Monthly Billing Report	None		POE submitted only support the 2nd Quarter performance, therefore the achievement is not supported. The department to indicate reasons for deviations and corrective measures
IS: 06	Basic Service Delivery	# of existing formal households provided with sanitation services by 30 June 2026	#	Opex	12 534	12 534	12 534	12 534	2	Monthly Billing Report	None		POE submitted only support the 2nd Quarter performance, therefore the achievement is not supported. The department to indicate reasons for deviations and corrective measures

IS: 07	Basic Service Delivery	# of existing formal households provided with electrical services by 30 June 2026	#	Opex	12 534	12 534	12 534	12 534	2	Monthly Billing Report	None		POE submitted only support the 2nd Quarter performance, therefore the achievement is not supported. The department to indicate reasons for deviations and corrective measures
IS: 08	Basic Service Delivery	# of KM of gravel roads maintained by 30 June 2026	KM	Opex	30	40	20	35.41	3	Signed monthly reports / Completion Certificates	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
IS: 09	Basic Service Delivery	# of m ² of tarred roads maintained by 30 June 2026	M ²	Opex	3 000	3 000	1 500	925.75	1	Signed monthly reports / Completion Certificates	Affected by Q1, actual performance report		Reported as not achieved by the department. Department to include reasons for deviations and corrective measures
IS: 10	Basic Service Delivery	# of high mast lights maintained by 30 June 2026	#	Opex	87	87	124	144	3	Signed monthly reports / Completion Certificates	None		Support the achievement. Evidence provided is relevant, accurate and valid
IS: 11	Basic Service Delivery	# of KM of stormwater infrastructure maintained by 30 June 2026	#	Opex	30	40	20	11.55	1	Signed monthly reports / Completion Certificates	Affected by Q1, actual performance report		Reported as not achieved by the department. Department to include reasons for deviations and corrective measures

IS: 12	Basic Service Delivery	% of Wastewater Quality Compliance Levels as per analysis certificates (SANS 241) - Green Drop(E-Coli)	%	Opex	80%	80%	80%	84%	2	Water quality results from accredited Laboratory	None		Supporting evidence provided are not supporting the 84% reported, therefore the achievement is not supported.
IS: 13	Financial Management	% of reduction of unaccounted water losses by 30 June 2026	%	Opex	40%	35%	70%			Signed Quarterly Reports			No actual performance has been reported by the department. The department to indicate actual performance which is supported by valid evidence.
IS: 14	Financial Management	% of reduction of unaccounted electricity losses by 30 June 2026	%	Opex	40%	35%	70%	76%	2	Signed Quarterly Reports	None	None	Support the achievement. Evidence provided is relevant, accurate and valid
IS: 15	Good Governance	# of Infrastructure Project Steering Committee meetings convened by 30 June 2026	#	Opex	New	11	5	5	2	Agendas issued / Minutes of meetings and attendance registers	None		Evidence provided is for only 2 meetings instead of 5 planned meetings, therefore the achievement is not supported. The department to include reasons for deviations and corrective measures.

IS: 16	Financial Management	Reduction of overtime by 30%	%	Opex	New	30%	60%	60%	1	Quarterly Cost Curtailment Reports	None	Both quarters indicate an increase in overtime. 1st quarter R140 089,46 and 2nd Quarter R50 880,78 therefore the achievement is not supported. The re
IS: 17	Financial Management	Reduction of UIFW by 50% by end of June 2026	%	Opex	New	50%	50%	50%	1		None	POE submitted indicate increase of R791130,01 from the 1st Quarter R 818 004,86 to 2nd Quarter R 1 609 134,87, therefore the achievement is not supported.
IS: 18	Organizational Development	# of Quarterly Performance Files submitted to Internal Audit within 10 days after each Quarter	#	Opex	4	4	2	1	1	Quarterly Performance Reports with Poe's	Affected by Q1, actual performance report	KPI reported as not achieved by the department. The department to include reasons for deviations and corrective measures.
IS: 19	Good Governance	# of Performances agreements concluded between Directors and line Managers	#	Opex	4	4	2	2	3	Quarterly Performance Reports with PoEs	None	Support the achievement. Evidence provided is relevant, accurate and valid

IS: 20	Service Delivery	# of Monthly Departmental Quarterly meetings convened by June 2026	#	Opex	12	12	6	6	2	Quarterly Performance Reports with Poe's	None		POE provided, support only 1 meeting that was held in December 2025, instead of 3 planned meeting, therefore the achievement is not supported. The department to indicate reasons for deviations and corrective measures
IS: 21	Service Delivery	# of Departmental Quarterly Performance Assessments concluded with the line managers by June 2026	#	Opex	4	4	2	2	2	Quarterly Performance Reports with Poe's	None		1 set of assessment results was submitted instead of 2 planned targets; therefore the achievement is not supported. Department to indicate reasons for deviations and corrective measures
IS: 22	Good Governance	# of AG findings resolved by June 2026	#	Opex	New	100%	100%	100%	2	Quarterly Updated Audit action plan report	None		Audit action plan report indicate unresolved findings under the department; therefore the 100% achievement is not supported. The department to include

													reasons for deviations and corrective measures.
IS: 23	Financial Management	# of FRP Activities Implemented by June 2026	#	Opex	New	4	8	8	3	Quarterly Performance Reports with Poe's	None		POE submitted only support the 2nd Quarter performance, therefore the achievement is not supported. The department to indicate reasons for deviations and corrective measures

IS MID YEAR PERFORMANCE REPORT ENDING IN DEC.2025	
Total KPI planned for the Quarter	23
KPIs Not planned for the Quarter	0
KPIs Achieved	6
KPIs Not Achieved	17
Overall assessment of achievement	26%