



KWAZULU-NATAL
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA



AUDIT & FINANCE TRAINING (AUDIT READINESS)

31 JULY 2026

Ms. Nokuphila Mthembu: Director MPMRE



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NT/DCOG GUIDANCE ON KPI REPORTING IN THE MSA SECTION 46 APR AND S52(D) OF THE MFMA

- National Treasury and the Department of Cooperative Governance and Traditional Affairs (DCOGTA) issued MFMA Circular 129 and subsequent guiding documents to regulate the reporting of the SDBIP in the Annual Performance Report (APR).
- As part of this, National Treasury and DCOG has provided guidelines in respect of Section 46 (APR) reporting, based on the guidance that was part of MSA Circular 129, Section 7, dealing with Mid-year amendments of SDBIPs.
- Particular emphasis is placed on the requirement to report on and provide motivations for all amendments made during the mid-year adjustment process, including amendments to indicators, targets and budgets. Municipalities are therefore required to report on the following:
 - ☐ Original versus amended Key Performance Indicators (KPIs);
 - ☐ Original versus amended performance targets;
 - ☐ Original versus amended budgets;
 - ☐ Reasons and motivations for all amendments effected during the mid-year adjustment period;
 - ☐ Compliance with the requirements of MFMA Circular 129; and
 - ☐ Classification of performance results as either achieved or not achieved for audit purposes.
- As a result, National Treasury/DCOG indicated the minimum fields to be included in the APR reporting template (see next slide)
- These minimum inclusions should be incorporated into the municipality's APR (SDBIP Top Layer) reporting template, if not yet included.

KPI REPORTING IN THE ANNUAL PERFORMANCE REPORT -MSA

Minimum
 fields to be
 included in
 APR, in line
 with MFMA
 Circular 13
 and Circular
 129

IDP strategic objective	KPI No	Baseline	REF	Original KPI (Approved SDBIP)	Original Annual Target	Reason for Change	New/ Revised KPI (Adjusted SDBIP)	Revised / New Target	Annual Achievement	Corrective measures
Sustainable Service Delivery	34	5 000 HH	Corporate Scorecard	Number of households provided with access to basic water services	5 000 HH	The target was reduced due to delays in the implementation of bulk water infrastructure projects following the termination of the contract	N/A	3 200 HH	3 050 HH	Improve contract management and hold regular progress meetings and closely monitor contractor performance
	26	200		Number of meters disconnected which are illegally connected to municipal services	200 meters	Original KPI was reactive and does not provide a sustainable solution as consumers reconnected illegally after disconnection. The KPI was replaced with KPI No. 35 to focus on the installation of smart metering devices as a preventative measure	N/A	N/A	50 meters	KPI discontinued. The focus is to accelerate the rollout of smart metering devices
	35	New KPI	Corporate Scorecard	New KPI	New KPI	New KPI	Number of meters installed with smart device to curb illegal connection to municipal services at high-risk area	150	150	Target achieved
	10	98%		Percentage collection of revenue on property rates and billing services	98%	KPI revised to a measurable output rather than percentage. The unit of measurement changed	Rand value of revenue on property rates and billing services	R1.2 billion	R1.3 billion	Target achieved
	HS1.12	1 200	C88	Number of serviced sites completed	1 300 sites	The TID was revised in Addendum 5 to exclude electricity applications and this aligns with the recent legislative changes, which mandate the adoption of standardised reporting.	N/A	1 000 sites	850 sites	Reprioritise available funding or address identified system gaps
	30	100%	Corporate Scorecard	Percentage (%) of known informal settlements receiving basic removal services	100%	Remove "known" to address duplication in the description	Percentage (%) of informal settlements receiving basic removal services	100%	100%	Activate Windward Coast Windings to activate informal settlements to receive basic removal services

KPI REPORTING IN THE MFMA S52(d) REPORT

2nd Quarter S52 report before mid-year adjustment

STRATEGIC PRIORITY								
IDP OBJECTIVE								
KPI No.1	Original/Revised KPI	Baseline (XXXX/XX)	2nd Quarter Target (Cumulative figures)	2nd Quarter Actuals (Cumulative figures)	2nd Quarter Budget (Cumulative figures)	2nd Quarter Actual Expenditure (Cumulative figures)	Reasons for Deviation (Target vs Actuals)	Corrective Measures and Timeline
26	Number of meters disconnected which are illegally connected to municipal services	200	100	50	150 000	80 000	Procurement delays	The KPI will be replaced during the mid-year adjustments

4th Quarter S52 report before mid-year adjustment

STRATEGIC PRIORITY								
IDP OBJECTIVE								
KPI No.1	Original/Revised KPI	Baseline (XXXX/XX)	4th Quarter Target (Cumulative figures)	4th Quarter Actuals (Cumulative figures)	4th Quarter Budget (Cumulative figures)	4th Quarter Actual Expenditure (Cumulative figures)	Reasons for Deviation (Target vs Actuals)	Corrective Measures and Timeline
35	Number of meters installed with smart device to curb illegal connection to municipal services at high-risk area	New KPI	100	50	150 000	80 000	Procurement delays	The KPI will be replaced during the mid-year adjustments
30	Percentage (%) of informal settlements receiving basic removal services	100%	100%	100%	R1.3 billion	R1.2 billion	Target achieved	Target achieved

Footnote: List of KPIs discontinued during mid-year adjustments process

KPI 26: Number of meters disconnected which are illegally connected to municipal services

Amendment to the Municipal Planning and Performance Management Regulations of 2001





PROBLEM STATEMENT

Problem Definition



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- ❑ There are too many indicators and requests from national and provincial departments which municipalities are expected to report upon and they are not sufficiently strategic.
- ❑ There is duplication, fragmentation and insufficient coordination of how the performance information is managed and reported, resulting in an inefficient use of resources
- ❑ 2001 regulations indicators not updated and irrelevant.



BACKGROUND

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THE INITIATIVE TO DEVELOP A COMMON SET OF INDICATORS FOR SECONDARY/INTERMEDIATE CITIES, DISTRICT MUNICIPALITIES AND THE REMAINDER OF THE LOCAL MUNICIPALITIES BUILDS ON THE JOINT WORK OF THE DEPARTMENT OF COOPERATIVE GOVERNANCE (DCOG), NATIONAL TREASURY AND THE DEPARTMENT OF PLANNING, MONITORING & EVALUATION (DPME) TO IMPLEMENT REPORTING REFORMS AT MUNICIPAL LEVEL.

THE INITIATIVE BEGAN BY REVIEWING, RATIONALISING AND STREAMLINING REPORTING ARRANGEMENTS IN METROPOLITAN MUNICIPALITIES AS COMMUNICATED IN MFMA CIRCULAR NO. 88 OF 2017.

AT THE TIME, IT WAS HIGHLIGHTED THAT THE PROCESS WOULD BE TAKEN FORWARD WITH RESPECT TO THE PROVISIONS OF SECTION 43 OF THE MUNICIPAL SYSTEMS ACT (32 OF 2000) WHICH PROVIDES FOR THE MINISTER OF LOCAL GOVERNMENT, AFTER CONSULTATION WITH MECS FOR LOCAL GOVERNMENT AND ORGANISED LOCAL GOVERNMENT REPRESENTING LOCAL GOVERNMENT NATIONALLY, TO PRESCRIBE AND REGULATE KEY PERFORMANCE INDICATORS TO LOCAL GOVERNMENT GENERALLY.

THE INITIATIVE SHIFTS THE REPORTING REFORMS FOCUS TOWARDS REFORMING AND INSTITUTIONALISING A SINGULAR, DIFFERENTIALLY APPLIED SET OF INDICATORS AND TECHNICAL INDICATOR DISCREPTION (TID'S) FOR ALL OF LOCAL GOVERNMENT.



OBJECTIVES

AMENDMENT TO THE MUNICIPAL PLANNING AND PERFORMANCE MANAGEMENT REGULATIONS OF 2001



- The overarching **objectives** of the reforms were to:
 - ❑ To undertake a reform process in terms of Section 43 of the Municipal Systems Act to revise the Local Government: Municipal Planning & Performance Management Regulations of 2001 (COGTA);
 - ❑ Coherent and alignment between the planning, budgeting and reporting of municipalities.
 - ❑ The process of the Circular 88 reforms has resulted in the Draft amendments to the Local Government Planning and Performance Management Regulations of 2001, was published in the Government Gazette No. 53842, dated 11 December 2025.
 - ❑ The Draft regulations primarily deals with replacement of the General KPIs in the 2001 Planning and Performance Regulations (Regulation 10)
 - ❑ It also confirms/replaces the 2006 KPAs that is used as he basis for the local government indicators to be used for monitoring and reporting of performance by a municipality:



AMENDMENT TO THE MUNICIPAL PLANNING AND PERFORMANCE MANAGEMENT REGULATIONS OF 2001

Regulatory area	2001 Regulations (current)	Revised Regulations (proposed)
Indicator framework	Indicators prescribed in the 2001 Regulations, with varying interpretations and application across municipalities.	Replacement of existing indicators with standardised Circular 88 local government indicators , using agreed and uniform definitions applicable nationally.
Planning, monitoring & reporting alignment	Fragmented alignment between planning, performance monitoring and statutory reporting requirements.	Streamlined alignment of monitoring and reporting requirements with sections 46, 47 and 48 of the Municipal Systems Act , reducing duplication and inconsistencies.
Reporting burden	Multiple, overlapping reporting demands contributing to administrative burden on municipalities.	Rationalised reporting framework that reduces reporting burden while retaining core oversight and accountability requirements.
Differentiation across municipalities	Limited differentiation; uniform application regardless of municipal capacity and context.	Differentiated application across municipal categories, within a common national framework and minimum standards.
Oversight and accountability	Focus primarily on compliance-oriented performance reporting.	Strengthened oversight orientation , enabling clearer assessment of performance outcomes, corrective actions and accountability.
Evaluation in local government	No explicit regulatory emphasis on evaluations beyond routine performance monitoring.	Introduction and strengthening of evaluation practices in local government, complementing monitoring and reporting.
Implementation guidance	Limited accompanying guidance; reliance on regulations alone.	Supported by guidelines and Ministerial Notice , including transitional and phased implementation arrangements.



REVISED INDICATOR FRAMEWORK (STANDARDIZED OR PRESCRIBED INDICATORS)

- **The proposed indicators resulted in:**

- Metro Municipalities have been allocated 56 indicators (in KZN, there is only 1 Metro – Ethekwini)
 - Intermediate City Municipalities (ICMs) allocated 50 indicators (in KZN there are 6 ICMs – Ray Nkonyeni, Msunduzi, Alfred Duma, Newcastle, Umhlathuze and KwaDukuza)
 - District Municipalities allocated 44 indicators (in KZN there are 10 District Municipalities – Ugu, Umgungundlovu, Uthukela, Umzinyathi, Amajuba, Zululand, Umkhanyakude, King Cetshwayo, Ilembe and Harry Gwala); and
 - Local Municipalities allocated 48 indicators (37 local municipalities)
- These allocations are based on the assumed powers and functions on a National Level. Specific KZN provincial powers and functions will determine the ultimate applicability of indicators to different categories of municipalities
 - The following few slides gives an overview of the Draft Published Indicators:



REVISED INDICATOR FRAMEWORK (STANDARDIZED OR PRESCRIBED INDICATORS)

Amendment to the Municipal Planning and Performance Management Regulations of 2001

Ind. Ref.	Indicator	Data Ref.	Standard data elements of the indicator	M	ICM	DM	LM
Good governance & public participation							
GG2.1	Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)						
	GG2.1(1)	1	Number of functional ward committees	X	X	-	X
	GG2.1(2)	2	Total number of wards				
GG2.12	Percentage of wards that have held a quarterly councillor-convened community meeting						
	GG2.12(1)	1	Number of councillor convened ward community meetings	X	X	-	X
	GG2.12(2)	2	Total number of wards in the municipality				
	GG2.12(3)	3	Reporting quarter				
GG2.31	Percentage of official complaints responded to through the municipal complaint management system						
	GG2.31(1)	1	Number of official complaints responded to according to municipal norms and standards	X	X	X	X
	GG2.31(2)	2	Number of official complaints received				



REVISED INDICATOR FRAMEWORK (STANDARDIZED OR PRESCRIBED INDICATORS)

Amendment to the Municipal Planning and Performance Management Regulations of 2001

Ind. Ref.	Indicator	Data Ref.	Standard data elements of the indicator	M	ICM	DM	LM
GG3.11	Number of repeat audit findings	GG3.11(1)	1 Number of "repeat" findings itemised in the AG in the audit report	X	X	X	X
GG4.1	Percentage of councillors attending council meetings	GG4.1(1)	1 The sum total of councillor attendance of all council meetings	X	X	X	X
		GG4.1(2)	2 The total number of council meetings				
		GG4.1(3)	3 The total number of councillors in the municipality				
C2	Number of ExCo or Mayoral Executive meetings held:			X	X	X	X
C3	Number of Council portfolio committee meetings held:			X	X	X	X
C4	Number of MPAC meetings held:			X	X	X	X
C11	Number of litigation cases instituted by the municipality:			X	X	X	X
C12	Number of litigation cases instituted against the municipality:			X	X	X	X
Infrastructure & service delivery							
EE1.1	Percentage of households with access to electricity	EE1.1(1)	1 Number of households having access to electricity	X			
		EE1.1(2)	2 Total number of households in the municipality				
EE1.13	Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards	EE1.13(1)	1 Number of valid customer applications for a new electricity connection processed within municipal standard timeframes	X	X	-	X
		EE1.13(2)	2 Total number of valid customer applications for a new electricity connection processed				
EE3.11	Percentage of unplanned outages that are restored to supply within industry standard timeframes	EE3.11(1)	1 Number of unplanned outages where 98% of affected customers are restored within 24 hours	X	X	-	X
		EE3.11(2)	2 Total number of unplanned outages				
EE4.4	Percentage total electricity losses	EE4.4(1)	1 Electricity Purchases in kWh	X	X	-	X



REVISED INDICATOR FRAMEWORK (STANDARDIZED OR PRESCRIBED INDICATORS)

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Ind. Ref.	Indicator	Data Ref.	Standard data elements of the indicator	M	ICM	DM	LM
		EE4.4(2)	2 Electricity Sales in kWh				
ENV3.1	Percentage of households with basic refuse removal services or better						
	ENV3.1(1)	1	Number of households who have their refuse removed at least once a week.	X			
	ENV3.1(2)	2	Total number of households in the municipality				
FD2.1	Disaster Management Centre Readiness						
	FD2.1(1)	1	Number of specified conditions of readiness met (1-3)	X	-	X	-
FD2.2	Fire Services function in accordance with prescribed requirements						
	FD2.2(2)	1	Number of specified conditions of fire services functionality met (1-3)	X	X	X	X
HS1.1	Percentage of households living in adequate housing						
	HS1.1(1)	1	Number of households that live in formal dwellings	X			
	HS1.1(2)	2	Total number of households in the municipality				
HS1.12	Number of serviced sites						
	HS1.12(1)	1	Number of all sites serviced receiving the specified basic services.	X	X	-	-
TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed						
	TR6.12(1)	1	Kilometres of municipal road lanes resurfaced and resealed	X	X	X	X
	TR6.12(2)	2	Kilometres of surfaced municipal road lanes				
TR6.13	KMs of new municipal road network						
	TR6.13(1)	1	Number of kilometres of surfaced road network built	X	X	X	X
	TR6.13(2)	2	Number of kilometres of unsurfaced road network built				
TR6.21	Percentage of reported pothole complaints resolved within standard municipal response time						
	TR6.21(1)	1	Number of pothole complaints resolved within the standard time after being reported	X	X	X	X
	TR6.21(2)	2	Number of potholes reported				
WS1.1	Percentage of households with access to basic sanitation						
	WS1.1(1)	1	Number of households using a flush toilet (connected to sewerage system)	X			



REVISED INDICATOR FRAMEWORK (STANDARDIZED OR PRESCRIBED INDICATORS)

Amendment to the Municipal Planning and Performance Regulations of 2001

Ind. Ref.	Indicator	Data Ref.	Standard data elements of the indicator	M	ICM	DM	LM
		WS1.1(2)	2 Number of households using a flush toilet (with septic tank)				
		WS1.1(3)	3 Number of households using a pit toilet with ventilation (VIP)				
		WS1.1(4)	4 Total number of households in the municipality				
WS1.11	Number of new sewer connections meeting minimum standards						
		WS1.11(1)	1 Number of new sewer connections to consumer units	X	X	X	X
		WS1.11(2)	2 Number of new sewer connections to communal toilet facilities.				
WS2.1	Percentage of households with access to basic water supply						
		WS2.1(1)	1 Number of households with the main source of drinking water (1) piped (tap) water inside dwelling/institution				
		WS2.1(2)	2 Number of households with the main source of drinking water piped (tap) water inside yard	X			
		WS2.1(3)	3 Number of households with the main source of drinking water piped (tap) water on community stand: distance less than 200m from dwelling/institution				
		WS2.1(4)	4 Total number of households in the municipality				
WS2.11	Number of new water connections meeting minimum standards						
		WS2.11(1)	1 Number of new water connections to piped (tap) water	X	X	X	X
		WS2.11(2)	2 Number of new water connections to public/communal facilities.				
WS3.11	Percentage of callouts responded to within 48 hours (sanitation/wastewater)						
		WS3.11(1)	1 Number of callouts responded to within 48 hours (sanitation/wastewater)	X	X	X	X
		WS3.11(2)	2 Total number of callouts (sanitation/wastewater)				
WS3.21	Percentage of callouts responded to within 48 hours (water)						
		WS3.21(1)	1 Number of callouts responded to within 48 hours (water)	X	X	X	X
		WS3.21(2)	2 Total water service callouts received				
WS4.1	Percentage of drinking water samples complying to SANS241						
		WS4.1(1)	1 Number of water sample tests that complied with SANS 241 requirements	X	X	X	X



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Ind. Ref.	Indicator	Data Ref.	Standard data elements of the indicator	M	ICM	DM	LM
		WS4.1(2)	2 Total number of water sample tests undertaken				
WS5.2	Total water losses						
		WS5.2(1)	1 System input volume				
		WS5.2(2)	2 Authorised consumption	X	X	X	X
		WS5.2(3)	3 Number of service connections				
C103	Number of notifiable medical condition investigations following the prescribed protocols			X	X	X	X
C104	Number of foodborne disease outbreak investigations following the prescribed protocols			X	X	X	X
Financial management							
FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget						
		FM1.11(1)	1 Actual Capital Expenditure	X	X	X	X
		FM1.11(2)	2 Budgeted Capital Expenditure				
FM1.12	Total Operating Expenditure as a percentage of Total Operating Expenditure Budget						
		FM1.12(1)	1 Actual Operating Expenditure	X	X	X	X
		FM1.12(2)	2 Budgeted Operating Expenditure				
FM1.13	Total Operating Revenue as a percentage of Total Operating Revenue Budget						
		FM1.13(1)	1 Actual Operating Revenue	X	X	X	X
		FM1.13(2)	2 Budgeted Operating Revenue				
FM1.14	Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget						
		FM1.14(1)	1 Actual Service Charges Revenue	X	X	X	X
		FM1.14(2)	2 Actual Property Rates Revenue				
		FM1.14(3)	3 Budgeted Service Charges and Property Rates Revenue				
FM1.2	Funded budget (Y/N)						
		FM1.2(1)	1 NT Funded Budget outcome	X	X	X	X
FM3.11	Cash/Cost coverage ratio						
		FM3.11(1)	1 Cash and cash equivalent	X	X	X	X
		FM3.11(2)	2 Unspent Conditional Grants				



REVISED INDICATOR FRAMEWORK (STANDARDIZED OR PRESCRIBED INDICATORS)

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Ind. Ref.	Indicator	Data Ref.	Standard data elements of the indicator	M	ICM	DM	LM
		FM3.11(3)	3 Overdraft				
		FM3.11(4)	4 Short Term Investment				
		FM3.11(5)	5 Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)				
FM3.12	Current ratio (current assets/current liabilities)						
		FM3.12(1)	1 Current assets	X	X	X	X
		FM3.12(2)	2 Current liabilities				
FM4.31	Creditors payment period						
		FM4.31(1)	1 Trade Creditors Outstanding	X	X	X	X
		FM4.31(2)	2 Credit purchases (operating and capital)				
		FM4.31(3)	3 Number of days in the reporting year to date				
FM5.31	Repairs and Maintenance as a percentage of property, plant, equipment and investment property						
		FM5.31(1)	1 Total Repairs and Maintenance Expenditure	X	X	X	X
		FM5.31(2)	2 Property, Plant and Equipment				
		FM5.31(3)	3 Investment Property (Carrying Value)				
FM7.11	Debtors payment period						
		FM7.11(1)	1 Gross Debtors	X	X	X	X
		FM7.11(2)	2 Bad Debt Provision				
		FM7.11(3)	3 Billed Revenue				
		FM7.11(4)	4 Number of days in the reporting period year to date				
FM7.12	Collection rate ratio						
		FM7.12(1)	1 Gross Debtors Opening Balance	X	X	X	X
		FM7.12(2)	2 Billed Revenue				
		FM7.12(3)	3 Gross Debtors Closing Balance				
		FM7.12(4)	4 Bad Debts Written Off				
Capable local government institutions							



REVISED INDICATOR FRAMEWORK (STANDARDIZED OR PRESCRIBED INDICATORS)

Amendment to the Municipal Planning and Performance Management Regulations of 2001

Ind. Ref.	Indicator	Data Ref.	Standard data elements of the indicator	M	ICM	DM	LM
GG1.1	Percentage of municipal skills development levy recovered						
		GG1.1(1)	1 R-value of municipal skills development levy recovered	X	X	X	X
		GG1.1(2)	2 R-value of the total qualifying value of the municipal skills development levy				
GG1.2	Top management stability						
		GG1.2(1)	1 Sum of actual working days, in the reporting period, that each S54 and S55 post was occupied by a fully appointed official (not suspended or vacant) with a valid signed contract and performance agreement)	X	X	X	X
		GG1.2(2)	2 Total aggregate standard working days for all S54 and S56 Posts				
GG1.21	Staff vacancy rate						
		GG1.21(1)	1 The number of employee posts on the approved organisational structure	X	X	X	X
		GG1.21(2)	2 The number of actual employees in the municipality				
GG1.22	Percentage of vacant posts filled within 6 months						
		GG1.22(1)	1 Number of vacant posts filled within 6 months since the date (dd/mm/yyyy) of authority to proceed with filling the vacancy	X	X	X	X
		GG1.22(2)	2 Number of vacant posts that have been filled				
GG5.11	Number of active suspensions longer than three months						
		GG5.11(1)	1 Simple count of the number of active suspensions in the municipality lasting more than three months	X	X	X	X
LED1.31	Number of individuals connected to apprenticeships, learnerships and structured educational programmes through municipal interventions						
		LED1.31(1)	1 Simple count of the number of individuals enrolled in apprenticeships, learnerships and structured educational programmes through municipal interventions	X	X	X	X
Local Economic Development							
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes)						
		LED1.21(1)	1 Number of work opportunities provided by the municipality through the Expanded Public Works Programme	X	X	X	X



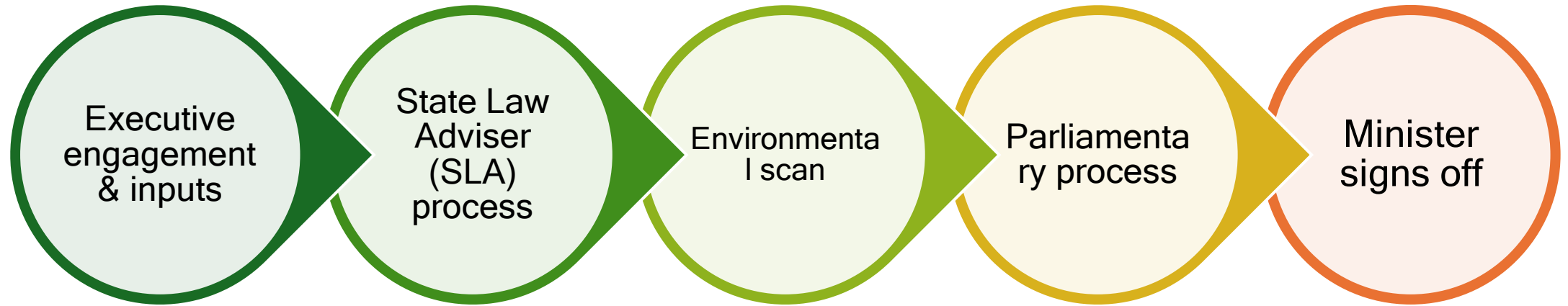
REVISED INDICATOR FRAMEWORK (STANDARDIZED OR PRESCRIBED INDICATORS)

Amendment to the Municipal Planning and Performance Management Regulations of 2001

Ind. Ref.	Indicator	Data Ref.	Standard data elements of the indicator	M	ICM	DM	LM
		LED1.21(2)	2 Number of work opportunities provided through the Community Works Programme and other related infrastructure initiatives.				
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	LED2.12(1)	1 R-value of operating budget expenditure on free basic services	X	X	X	X
		LED2.12(2)	2 Total operating budget for the municipality				
LED3.11	Average time taken to finalise business license applications	LED3.11(1)	1 Sum of the total working days per business application finalised	X	X	X	X
		LED3.11(2)	2 Number of business applications finalised				
LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	LED3.31(1)	1 Sum of the number of days from the point of advertising a tender in terms of the 80/20 procurement process to the issuing of the letter of award	X	X	X	X
		LED3.31(2)	2 Total number of 80/20 tenders awarded as per the procurement process				
LED3.32	Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission	LED3.32(1)	1 Number of municipal payments within 30-days of complete invoice receipt made to service providers	X	X	X	X
		LED3.32(2)	2 Total number of complete invoices received (30 days or older)				
HS2.22	Average number of days taken to process building plan applications of less than 500 square meters	HS2.22(1)	1 Sum of the number of days between the date of submission of a complete building plan application to the municipality and the communication of the adjudication result of the application, for all applications less than of 500 square meters	X	X	-	-
		HS2.22(2)	2 Number of building plan applications less than 500 square meters adjudicated				
C86	Number of households in the municipal area registered as indigent			X	X	X	X



PROCESS FLOW -AMENDMENT OF THE REGULATIONS-2026/27





INSTITUTIONALIZATION OF THE MFMA CIRCULAR 88 INDICATORS

- The municipality is encouraged to continue to comply with the timeframes for submission of the completed Circular 88 templates and to also continue to improve the quality and completeness of the data
- Please note the following due dates for submission as provided by National DCOG:

Report Title	Due Date for C88 Reporting
Annual + Q4 Report 2025/26 (Jul 2025 – Jun 2026)	31 August 2026
Q1 Report 2026/27 (Jul 2026 – Sep 2026)	31 October 2026
Q2 Report 2026/27 (Oct 2026 – Dec 2026)	31 January 2027
Annual + Q4 Report <u>Verified 2025/26</u> (Jul 2025 – Jun 2026) (Metros only)	31 January 2027
Q3 Report 2026/27 (Jan 2027 – Mar 2027)	30 April 2027
Annual + Q4 Report 2026/27 (Jul 2026 – Jun 2027)	31 August 2027



KWAZULU-NATAL PROVINCE

COOPERATIVE GOVERNANCE AND
TRADITIONAL AFFAIRS
REPUBLIC OF SOUTH AFRICA

Inspiring New Hope

THANK YOU