

2025-2026 PERFORMANCE PLAN (CHIEF FINANCIAL OFFICER)

OBJECTIVE	STRATEGY	INDICATOR NO	KEY PERFORMANCE INDICATOR/UNIT OF MEASUREMENT	ANNUAL TARGET	MID-YEAR AGREED TARGET	WEIGHT	AUDIT/EVIDENCE REQUIREMENT	BUDGET	REVISED MID-TERM BUDGET	QUARTER 1 FINANCIAL TARGET	QUARTER 2 FINANCIAL TARGET	QUARTER 3 FINANCIAL TARGET	QUARTER 4 FINANCIAL TARGET
KPA: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT													
PERFORMANCE MANAGEMENT AND REPORTING													
1	Sign off of individual performance reports by Section Managers	MTD 3F/S/25/26	Number of individual performance reports signed and a place by 31 July 2025 Number of quarterly performance reviews conducted	a) 11 Individual Performance Reports signed and a place by 31 July 2025 b) 3 Quarterly performance reviews conducted by Section Managers and 7 officers performance by 30 June 2025	N/A	1%	b) Performance agreements and work plans signed and a place by 31 July 2025 c) Assessment review forms	N/A	N/A	a) 11 Performance agreements and Work Plans signed and a place by 31 July 2025 b) Copy of quarterly reports by 31 July 2025	a) Conduct quarterly assessments for 11 employees	Conduct quarterly assessments for 11 employees	Conduct quarterly assessments for 11 employees
2	To manage and enhance the performance of the municipality by compiling and quarterly reports	MTD 3F/S/25/26	Number of Monthly Performance Reports compiled	6 monthly performance reports by 30 June 2025	N/A	1%	Signed off Monthly Performance reports by 30 June 2025	N/A	N/A	July and August monthly reports	Oct and Nov monthly reports	Jan and Feb monthly reports	Apr and May monthly reports
3		MTD 3F/S/25/26	Signed off Quarterly SOBP reports to the portfolio within 30 days of the last day of each quarter	Submit quarterly progress report on SOBP to the portfolio within 30 days of the last day of each quarter by 30 June 2025	N/A	1%	Copy of signed off SOBP quarterly report b) Copy of portfolio recommendations/resolution	N/A	N/A	Quarter 1 report by 30 Oct 2025	Quarter 2 report by 30 Jan 2026	Quarter 3 report by 30 Apr 2026	Quarter 4 report by 30 Jul 2026
4	Compiling and submission of monthly and strategy reports	MTD 4F/S/25/26	Submission of performance reports and POEs on due date to PMS unit	Performance reports and POEs submitted to PMS within 10 working days after last day of each month	N/A	1%	a) Check 4 submission / reports b) Signed POE, resolution form	N/A	N/A	a) Submission of monthly reports and POEs to PMS unit (Oct and Nov monthly reports) b) Q1 report	a) Submission of monthly reports and POEs to PMS unit (Dec and Feb monthly reports) b) Q2 report	a) Submission of monthly reports and POEs to PMS unit (Jan and Mar monthly reports) b) Q3 report	a) Submission of monthly reports and POEs to PMS unit (Apr and May monthly reports) b) Q4 report
Total Weighting													
MEETINGS													
5	To ensure effective governance through regular meeting of Council/Institution	MTD 5F/S/25/26	Number of Agendas raised for Portfolio Committee Meetings	12 Agendas raised for Portfolio Committee meetings by 30 June 2025	N/A	1%	Signed off minutes and attendance registers	N/A	N/A	3 portfolio meetings by 30 September 2025	3 portfolio meetings by 31 December 2025	3 portfolio meetings by 31 March 2026	3 portfolio meetings by 30 June 2026
Total Weighting													
KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION													
Audit findings and Risk Management													
6		GGPP 1F/S/25/26	Percentage of Internal Audit findings resolved on quarterly basis	100% Resolution of Internal Audit findings due within the financial year by 30 June 2025	N/A		a) Consolidated internal audit action plan b) Report of submission to Internal Audit c) Executive summary report on achievements by Internal Audit Manager	N/A	N/A	a) 100% Resolution of Internal Audit findings due in Quarter 1 b) 100% Resolution of Internal Audit findings due in Quarter 2	a) 100% Resolution of Internal Audit findings due in Quarter 1 b) 100% Resolution of Internal Audit findings due in Quarter 2	a) 100% Resolution of Internal Audit findings due in Quarter 3 b) 100% Resolution of Internal Audit findings due in Quarter 4	a) 100% Resolution of Internal Audit findings due in Quarter 3 b) 100% Resolution of Internal Audit findings due in Quarter 4
7	Ensure reliability and financial independence	GGPP 2F/S/25/26	Percentage of Auditor General (AG) findings resolved within the financial year	100% resolution of Auditor General (AG) findings by 30 June 2025	N/A	2%	a) Updated AG action plan b) Status of implementation of AG findings c) Status of resolution	N/A	N/A	N/A	N/A	Develop AG action plan and submit to council by 30 June 2025 35% resolution of AG findings in quarter 3	Develop AG action plan and submit to council by 30 June 2025 35% resolution of AG findings in quarter 4 Report of implementation of audit action plans
8	To ensure transparency, accountability, and community involvement and use of municipal resources	GGPP 3F/S/25/26 (IDP/PL)	Number of IDP & Budget consultation meetings conducted	4 Budget consultation meetings held by 31 May 2025	N/A	5%	Reports and attendance registers	R487,000	N/A	N/A	N/A	N/A	4 Budget public participation meetings held
Enterprise Risk Management													

9	To bring the organization to an enabled risk maturity level	Mitigating risk embedded in the risk register	GOCP 41/5/25/28	Percentage completion of Action Plans relevant to FM for each quarter as per operational risk register	100% completion of Action Plans relevant to FM per quarter up to 30 June 2026	N/A	N/A	N/A	N/A	100% completion of risk action plans due in (Q1)	100% completion of risk action plans due in (Q2)	100% completion of risk action plans due in (Q3)	100% completion of risk action plans due in (Q4)
KPA: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT													
Expenditure, Budget and Reporting													
10	Approval of annual budget	Approval of annual budget	MFMA 1/FS/25/28 (DPTL)	Approved 2025/26 Budget by Council in terms of Sec 24 (1) of the MFMA	Table 2025/2027 Budget to Council in terms of Sec 24 (1) of the MFMA	N/A	N/A	N/A	N/A	Table 2025/2027 Draft Budget to Council for approval by 31 May 2026	N/A	Table 2025/2027 Final Budget to Council for approval by 31 May 2026	N/A
11	Conduct mid-year financial and performance review	Conduct mid-year financial and performance review	MFMA 2/FS/25/28 (DPTL)	Approved 2025/26 Mid-Year Financial Review in terms of S 77 of the MFMA	Table 2025/2026 Mid-Year Financial Review completed in terms of S 77 of the MFMA by 28 Jan 2026	N/A	N/A	N/A	N/A	Table 2025/2026 Mid-Year Financial Review completed in terms of S 77 of the MFMA by 28 Feb 2026	N/A	N/A	N/A
12	Approval of adjustment budget	Approval of adjustment budget	MFMA 3/FS/25/28 (DPTL)	Approved adjustment budget in terms of Section 25 of the MFMA	Table 2025/2026 Adjustment Budget in terms of Section 25 of the MFMA to Council for approval by 26 February 2026	N/A	N/A	N/A	N/A	Table 2025/2026 Adjustment Budget in terms of Section 25 of the MFMA to Council for approval by 26 Feb 2026	N/A	N/A	N/A
13	Complete reports on Unauthorized, irregular, fruitless and wasteful expenditure	Complete reports on Unauthorized, irregular, fruitless and wasteful expenditure	MFMA 4/FS/25/28 (DPTL)	Number of Unauthorized, irregular or wasteful expenditure reports tabled to council	4 Unauthorized, irregular or wasteful expenditure reports tabled to council by 30 June 2026	N/A	N/A	N/A	N/A	1 (Q1 UFW)	1 (Q2 UFW)	1 (Q3 UFW)	1 (Q4 UFW)
13	Complete reports on Unauthorized, irregular, fruitless and wasteful expenditure	Complete reports on Unauthorized, irregular, fruitless and wasteful expenditure	MFMA 4/FS/25/28 (DPTL)	Number of Monthly Reports tabled to council	4 implementation Reports on Unauthorized, irregular or wasteful expenditure tabled to council by 30 June 2026	N/A	N/A	N/A	N/A	Implementation on procurement plan by 30 June 2026	Implementation on procurement plan by 30 June 2026	Implementation on procurement plan by 30 June 2026	Implementation on procurement plan by 30 June 2026
14	Complete Section 71 reports and submit to Mayor and Promotory Treasury	Complete Section 71 reports and submit to Mayor and Promotory Treasury	MFMA 5/FS/25/28 (DPTL)	Number of monthly financial reports submitted to the Mayor within 30 days of the end of each month and in terms of S 71 of the MFMA	12 monthly financial reports submitted to the Mayor within 30 days of the end of each month and in terms of S 71 of the MFMA, thereafter via the Finance Portfolio Committee in terms of Section 71 of the MFMA by 30 June 2026	N/A	N/A	N/A	N/A	3 monthly reports to Finance Portfolio Committee (Jul, Aug, Sep)	3 monthly reports to Finance Portfolio Committee (Oct, Nov, Dec)	3 monthly reports to Finance Portfolio Committee (Jan, Feb, Mar)	3 monthly reports to Finance Portfolio Committee (Apr, May, Jun)
15	Complete and submit to council MFMA section 52 reports	Complete and submit to council MFMA section 52 reports	MFMA 6/FS/25/28 (DPTL)	Number of monthly financial reports submitted to council within 30 days of the end of each quarter in terms of S 52 of the MFMA	4 quarterly financial reports submitted to council within 30 days of the end of each quarter in terms of S 52 of the MFMA by 30 June 2026	N/A	N/A	N/A	N/A	Sec 52 Financial Report (Q4)	Sec 52 Financial Report (Q1)	Sec 52 Financial Report (Q2)	Sec 52 Financial Report (Q3)
16	Submission of AFS to Auditor General	Submission of AFS to Auditor General	MFMA 7/FS/25/28 (DPTL)	Complete and submit approved Annual Financial Statements to Auditor General by 31 August 2025	Complete and submit approved Annual Financial Statements to Auditor General by 31 August 2025	N/A	N/A	N/A	N/A	Table 2024/2025 AFS to Auditor General by 31 Aug 2025	N/A	N/A	N/A
17	Submit AFS to council for approval	Submit AFS to council for approval	MFMA 8/FS/25/28 (DPTL)	2024/25 AFS to Council and approved for submission to Finance Portfolio Committee	2024/25 AFS to Council and approved for submission to Finance Portfolio Committee by 31 Aug 2025	N/A	N/A	N/A	N/A	Tabling of 24/25 AFS to Council	2025/26 Interim Financial Statements tabled to Finance Portfolio Committee	2025/26 Interim Financial Statements tabled to Finance Portfolio Committee	2025/26 Interim Financial Statements tabled to Finance Portfolio Committee
18	Pay all creditors within 30 days after receipt of invoice	Percentage of payment of all creditors within 30 days after receipt of invoice	MFMA 9/FS/25/28 (DPTL)	Percentage of payment of all creditors within 30 days after receipt of invoice	100% payment of creditors invoices per quarter up to 30 June 2026	N/A	N/A	N/A	N/A	100% creditors paid <30 days	100% creditors paid <30 days	100% creditors paid <30 days	100% creditors paid <30 days
19	Expenditure of allocated infrastructure budget	Report on Capital infrastructure expenditure of approved projects	MFMA 10/FS/25/28 (DPTL)	Report on Capital infrastructure expenditure of approved projects	100% capital infrastructure expenditure on approved projects by 30 June 2026	N/A	N/A	N/A	N/A	Standing report per quarter	75% expenditure	100% expenditure	100% expenditure

Total Weighting		Revenue		Supply Management		Asset Management and Contract Management		Total Weighting		Financial Management		Total Weighting		Financial Ratios			
20	Revenue financial policies	MFVM 11F/S/25/26	Number of financial policies, 2 submitted and approved by council	N/A	2%	a) Copy of the revised policies b) Copy of resolutions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Table reviewed policies, Strategies and Bylaws to council by 31 May 2026		
21	To improve revenue and all possible revenue streams applicable to RCN/1	MFVM 12F/S/25/26 (DPT/L)	Percentage of collection rate	N/A	5%	Proof of revenue collected	N/A	N/A	90%	95%	95%	3 Monthly Billing reports generated (Jan, Feb, Mar)	3 Monthly Billing reports generated (Apr, May, Jun)	3 Monthly Billing reports generated (Oct, Nov, Dec)	3 Monthly Billing reports generated (Jan, Feb, Mar)		
22	Generate billing reports	MFVM 13F/S/25/26	Number of Billing reports generated	N/A	5%	12 Signed off Post Billing Reports June 2026 a) Financial system by 30 June 2026	N/A	N/A	N/A	N/A	N/A	3 Monthly Billing reports generated (Jul, Aug, Sept)	3 Monthly Billing reports generated (Oct, Nov, Dec)	3 Monthly Billing reports generated (Jan, Feb, Mar)	3 Monthly Billing reports generated (Apr, May, Jun)		
Total Weighting		Supply Management		Asset Management and Contract Management		Financial Management		Total Weighting		Financial Ratios		Total Weighting		Financial Ratios			
23	Comping and submission procurement plan to PT and NT	MFVM 14F/S/25/26 (DPT/L)	Submission of 2026/2027 Procurement Plan to Provincial Treasury	N/A	N/A	3 Signed off Procurement plan b) Proof of submission	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Submission of 2026/2027 Procurement Plan to Provincial Treasury 30 June 2026		
24	To ensure the efficient acquisition of goods, services for an organisation	MFVM 15F/S/25/26	Number of reports on implementation of procurement plan	N/A	3%	Monthly report on implementation of procurement plan	N/A	N/A	3 Monthly reports (July, Aug, Sept)	3 Monthly reports (Oct, Nov, Dec)	3 Monthly reports (Jan, Feb, Mar)	3 Monthly reports (Apr, May, Jun)	3 Monthly reports (Jul, Aug, Sept)	3 Monthly reports (Oct, Nov, Dec)	3 Monthly reports (Jan, Feb, Mar)		
Total Weighting		Asset Management and Contract Management		Financial Management		Total Weighting		Financial Ratios		Total Weighting		Financial Ratios		Total Weighting		Financial Ratios	
25	Update assets register on quarterly basis	MFVM 16F/S/25/26	Number of reports on quarterly register in line with the GRAP standards submitted to committee (FAR)	N/A	2%	4 reports on updated Asset Register in line with the GRAP standards submitted to portfolio committee by 30 June 2026	N/A	N/A	2024/2025 FAR	1 Updated Asset register (C1 report)	1 Updated Asset register (C2 report)	1 Updated Asset register (C3 report)	1 Updated Asset register (C3 report)	1 Updated Asset register (C3 report)	1 Updated Asset register (C3 report)		
26	Conduct quarterly assets verification	MFVM 17F/S/25/26	Number of Assets verifications conducted	N/A	3%	4 asset verifications conducted by 30 June 2026	N/A	N/A	Q4 verification report	Q1 verification report	Q2 verification report	Q3 verification report	Q4 verification report	Q1 verification report	Q2 verification report		
27	To develop and maintain systems and procedures for effective and sound financial management of municipal franchise	MFVM 18F/S/25/26	Performance of service providers	N/A	2%	12 Monthly report on Performance of service providers by 30 June 2026	N/A	N/A	3 Monthly report on Performance of service providers (Jan, Feb, & March)	3 Monthly report on Performance of service providers (Apr, May & June)	3 Monthly report on Performance of service providers (Jul, Aug & Sept)	3 Monthly report on Performance of service providers (Oct, Nov & Dec)	3 Monthly report on Performance of service providers (Jan, Feb, & March)	3 Monthly report on Performance of service providers (Apr, May & June)	3 Monthly report on Performance of service providers (Jul, Aug & Sept)		
28	Update contract register	MFVM 19F/S/25/26	Number of updates performed on contract register	N/A	2%	12 updates performed on contract register by 30 June 2026	N/A	N/A	3 Updates of Contract register (Jul, Aug, Sept)	3 Updates of Contract register (Oct, Nov, Dec)	3 Updates of Contract register (Jan, Feb, Mar)	3 Updates of Contract register (Apr, May, Jun)	3 Updates of Contract register (Jul, Aug, Sept)	3 Updates of Contract register (Oct, Nov, Dec)	3 Updates of Contract register (Jan, Feb, Mar)		
Total Weighting		Financial Management		Total Weighting		Financial Ratios		Total Weighting		Financial Ratios		Total Weighting		Financial Ratios			
29	Prepare grant reconciliations	MFVM 20F/S/25/26	Number of Grant reconciliations on all DORA reconciliable grants by 30 June 2026	N/A	3%	12 monthly Grant reconciliations on all DORA reconciliable grants by 30 June 2026	N/A	N/A	3 monthly Grant reconciliations (Jul, Aug, Sept)	3 monthly Grant reconciliations (Oct, Nov, Dec)	3 monthly Grant reconciliations (Jan, Feb, Mar)	3 monthly Grant reconciliations (Apr, May, Jun)	3 monthly Grant reconciliations (Jul, Aug, Sept)	3 monthly Grant reconciliations (Oct, Nov, Dec)	3 monthly Grant reconciliations (Jan, Feb, Mar)		
30	Compliance with financial legislation and policies	MFVM 21F/S/25/26	Number of reports of the details of investment portfolio, interest rate and term	N/A	4%	12 reports of the investment register with details of investment portfolio, interest rate and term by 30 June 2026	N/A	N/A	3 reports on the investment register with details of investment (Jul, Aug, Sept)	3 reports on the investment register with details of investment (Oct, Nov, Dec)	3 reports on the investment register with details of investment (Jan, Feb, Mar)	3 reports on the investment register with details of investment (Apr, May, Jun)	3 reports on the investment register with details of investment (Jul, Aug, Sept)	3 reports on the investment register with details of investment (Oct, Nov, Dec)	3 reports on the investment register with details of investment (Jan, Feb, Mar)		
Total Weighting		Financial Management		Total Weighting		Financial Ratios		Total Weighting		Financial Ratios		Total Weighting		Financial Ratios			

31		Calculation of ratio quarterly	MF-VW 20(F)S2526	Ratio of monthly Cash/COE coverage ratio	3 months cost coverage ratio per quarter up to 30 June 2022	N/A	2%	a) Report on Financial Performance Ratio	N/A	3 months cost coverage ratio	3 months cost coverage ratio	3 months cost coverage ratio
32	To measure municipality's operational efficiency, funds and equity	Calculation of ratio quarterly	MF-VW 20(F)S2529	Current ratio (current assets/current liabilities)	2,1 a quarter up 30 June 2025	N/A	2%	a) Report on Financial Performance Ratio	N/A	2,1	2,1	2,1
33		Calculation of ratio quarterly	MF-VW 24(F)S2528	Capital Expenditure Budget Implementation ratio	85% by 30 June 2025	N/A	2%	a) Report on Financial Performance Ratio	N/A	N/A	N/A	85% expenditure
34		Calculation of annually	MF-VW 25(F)S2528	Percentage of budget for repairs and maintenance as % of Property, Plants and Equipment Carrying Value	8% by 30 June 2025	N/A	2%	a) Report on Financial Performance Ratio	N/A	N/A	N/A	8%
35		Calculation of annually	MF-VW 25(F)S2526	Debt written off as % of provision for debt repayment	3% by 30 June 2025	N/A	2%	a) Report on Financial Performance Ratio	N/A	N/A	N/A	3% of debt impairment raised
Total Weighting												
Financial reconciliations												
36	To develop and maintain systems and procedures for effective and sound management of municipal assets	Prepare monthly bank reconciliations	MF-VW 27(F)S2528	Number of Bank reconciliations prepared	12 Bank reconciliations prepared by 30 June 2025	N/A	2%	12 Bank Reconciliation by 30 June 2025	N/A	3 Bank reconciliation by 30 September 2025	3 Bank reconciliation by 31 March 2025	3 Bank reconciliation by 30 June 2025
37		Prepare monthly VAT reconciliations	MF-VW 28(F)S2526	Number of VAT reconciliations prepared	12 VAT reconciliations prepared by 30 June 2025	N/A	2%	12 monthly VAT reconciliation by 30 June 2025	N/A	3 VAT reconciliation by 30 September 2025	3 VAT reconciliation by 31 March 2025	3 VAT reconciliation by 30 June 2025
Total Weighting												
Supplementary Valuation Roll												
38	To improve revenue and all possible income streams applicable to K2A271	Maintenance of General Valuation Roll through Supplementary Valuation Roll	MF-VW 29(F)S2529	Approved of Supplementary Valuation Roll by Council	Tabled Supplementary Valuation Roll to council for approval by 30 June 2025	N/A	2%	(a) Certification by Municipal Valuer (b) Approved SVR (c) Council resolution	R466 956	N/A	(a) Minutes of Council Valuation Roll through Supplementary Valuation Roll by 31 March 2025 (b) Table draft SVR to council	(a) Table Supplementary Valuation Roll to Council for approval
Total Weighting												
Signed off by: Chief Financial Officer												
Date: 4/07/2025												
Signed by the Municipal Manager												
Date:												