



## **2024/2025 PERFORMANCE AGREEMENT**

Made and entered into by and between

**UMHLABUYALINGANA LOCAL MUNICIPALITY**

(Herein represented by **MR N.P.E MYENI** in his capacity as)

**"The Municipal Manager"**  
(ID No. [REDACTED])

and

**N.P MKHABELA**  
(ID No. [REDACTED])

(Hereinafter referred as the)

**"CHIEF FINANCIAL OFFICER"**

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## PERFORMANCE AGREEMENT

### ENTERED INTO AND BETWEEN:

The Municipality of uMhlabuyalingana herein represent by **Mr. Nkosinathi Phumulani Emmanuel Myeni** (full name) in his capacity as The Municipal Manager hereinafter referred to as the Employer or Reporting Officer) and **Mrs. Nozipho Mkhabela** (full name) Employee of the Municipality of uMhlabuyalingana (hereinafter referred to as the Employee).

### WHEREBY IT IS AGREED AS FOLLOWS:

#### 1. INTRODUCTION

- 1.1 The Employer has entered into a contract of employment with the Employee in terms of section 57(1) (a) of the Local Government: Municipal Systems Acts 32 of 2000 ("the System Act"). The Employer and the Employee are hereinafter referred to as "the Parties".
- 1.2 Section 57(1) (b) of the Systems Act, read with the Contract of Employment concluded between the parties to conclude an annual performance Agreement.
- 1.3 The parties wish to ensure that they are clear about the goals to be achieved, and secure the commitment of the Employee to a set of outcomes that will secure local government policy goals.
- 1.4 The parties wish to ensure that there is compliance with Sections 57(4A), 57(4B) and 57(5) of the Systems Act and the Performance Regulations gazetted in Notice No 805, published on 1 August 2006.
- 1.5 The parties wish to ensure that there is compliance with Sections 60 and 61 of the MFMA.

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## 2. PURPOSE OF THIS AGREEMENT

The Purpose of this Agreement is to -

- 2.1 Comply with the provisions of Section 57(1) (b), 4(A), (4B) and (5) of the Systems Acts as well as the Contract of Employment entered into between the parties;
- 2.2 Specify objectives and targets defined and agreed with the employee and to communicate to the employee the employer's expectations of the employee's performance and accountabilities in alignment with the Integrated Development Plan, Service Delivery and Budget Implementation Plan (SDBIP) and the Budget of the municipality.
- 2.3 Specify accountabilities as set out in the Performance Plan (Annexure A);
- 2.4 Monitor and measure performance against set targeted outputs;
- 2.5 Use the Performance Agreement and Performance Plan as the basis for assessing the suitability of the Employee for permanent employment and /or to assess whether the Employee has met the performance expectations applicable to his/her job;
- 2.6 Appropriately reward the Employee in accordance with the Employer's performance management policy in the event of outstanding performance; and
- 2.7 Give effect to the Employer's commitment to a performance-orientated relationship with the Employee in attaining equitable and improved service delivery.

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### 3. COMMENCEMENT AND DURATION

- 3.1 This Agreement will commence on the **01<sup>st</sup> of July 2024** and will remain in force until **30 June 2025** thereafter a new Performance Agreement, Performance Plan and Personal Development Plan shall be concluded between the parties for the next financial year or any portion thereof.
- 3.2 The parties will review the provisions of this Agreement during June each year. The parties will conclude a new Performance Agreement and Performance Plan that replaces this Agreement at least once a year by not later than the beginning of each successive financial year.
- 3.3 This Agreement will terminate on the termination of the Employee's contract of employment for any reason.
- 3.4 The content of this Agreement may be revised at any time during the abovementioned period to determine the applicability of the matters agreed upon.
- 3.5 If at any time during the validity of this Agreement the work environment alters (whether as a result of government or council decisions or otherwise) to the extent that the contents of this Agreement are no longer appropriate, the contents shall immediately be revised.

### 4. PERFORMANCE OBJECTIVES

- 4.1 The Performance Plan (Annexure A) sets out-
- 4.1.1 The performance objectives and targets that must be met the Employee; and
- 4.1.2 The time frames within which those performance objectives and targets must be met.
- 4.2 The performance objectives and targets reflected in Annexure A are set by the Employer in consultation with the Employee and based on the Integrated Development Plan and the Budget of the Employer, and shall include key objectives; key performance indicators; target dates and weighting which amongst other things include targets on the following:
- 4.3 The key objectives describe the main tasks that need to be done. The key performance indicators provide the details of the evidence that must be provided to show that a key objective has been achieved. The target dates describe the timeframe in which the work must be achieved. The weightings show the relative importance of the key objectives to each other.
- 4.4 The Employee's performance will, in addition, be measured in Terms of contributions to the goals and strategies set out in the Employer's Integrated Development Plan.

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## **5 PERFORMANCE MANAGEMENT SYSTEM**

- 5.1 The Employee agrees to participate in the Performance Management System that the Employer adopts or introduces for the Employer, management, and municipal staff of the Employer.
- 5.2 The Employee accepts that the purpose of the Performance Management System will be to provide a comprehensive system with specific performance standards to assist the Employer, management, and municipal staff to perform to the standards required.
- 5.3 The Employer will consult the Employee about the specific performance standard that will be included in the Performance Management System as applicable to the Employee.

## **6 THE EMPLOYEE AGREES TO PARTICIPATE IN THE PERFORMANCE MANAGEMENT AND DEVELOPMENT SYSTEM THAT THE EMPLOYER ADOPTS**

- 6.1 The Employee undertakes to actively focus towards the promotion and implementation of KPA's (including special projects relevant to the employee's responsibilities) within the local government framework.
- 6.2 The criteria upon which the performance of the Employee shall be assessed shall consist of two components, both of which shall be contained in the Performance Agreement.
  - 6.2.1 The Employee must be assessed against both components, with a weighting of 80:20 allocated to the Key Performance Areas (KPAs) and the Leading Competencies (LCs) and Core Competencies.
  - 6.2.2 Each area of assessment will be weighted and will contribute a specific part to the total score.
  - 6.2.3 KPA's covering the main areas of work will account for 80% and LCs and CCs will account 20% of the final assessment.
- 6.3 The Employee's assessment will be based on his/her performance in terms of the outputs / outcomes (performance indicators) identified as per attached Performance Plan (Annexure A), which are linked to the KPAs, and will constitute 80% of the overall assessment result as per the weightings agreed to between the Employer and Employee.

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KEY PERFORMANCE AREAS (KPA'S)	WEIGHTING
1. Municipal Transformation and Institutional Development	10%
2. Basic Service Delivery	5%
3. Municipal Financial Viability and Management	80%
4. Good Governance and Public Participation	5%
<b>Total</b>	<b>100%</b>

6.4 The LCs will make the other 20% of the Employee's assessment score. In terms of Local Government: Regulations on appointment and conditions of employment of Senior Managers, Reg. 21 of 17 January 2014, the "Core Competencies" are competencies that cut across all levels of work in a municipality and enhance contextualized leadership that guarantees service delivery impact; and "Leading competencies" means competencies that are required to develop clear institutional strategy, initiate, drive and implement programs to achieve long-term sustainable and measurable service delivery performance results. There is no hierarchal connotation to the structure and all competencies are essential to the role of a senior manager to influence high performance.

All competencies must therefore be considered as measurable and critical in assessing the level of a senior manager's performance and is listed as follows.

LEADING COMPETENCIES		
COMPETENCY		Weighting
Strategic Direction and Leadership	<ul style="list-style-type: none"> <li>Impact and Influence</li> <li>Institutional Performance Management</li> <li>Strategic Planning and Management</li> </ul>	9
People Management	<ul style="list-style-type: none"> <li>Human Capital Planning and Development</li> <li>Diversity Management</li> <li>Employee Relations Management</li> </ul>	9
Program and Project Management	<ul style="list-style-type: none"> <li>Program and Project Planning and Implementation</li> <li>Service Delivery Management</li> </ul>	9
Financial Management	<ul style="list-style-type: none"> <li>Budget Planning and Execution</li> <li>Financial Strategy and Delivery</li> </ul>	9

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Change Leadership	<ul style="list-style-type: none"> <li>Change Vision and Strategy</li> <li>Process Design and Improvement</li> <li>Change Impact Monitoring and Evaluation</li> </ul>	8
Governance Leadership	<ul style="list-style-type: none"> <li>Policy Formulation</li> <li>Risk and Compliance Management</li> <li>Cooperative Governance</li> </ul>	8
<b>WEIGHTING LEADING COMPETENCIES</b>		52
<b>CORE COMPETENCIES</b>		
<b>COMPETENCY</b>		<b>Weighting</b>
Moral Competence		8
Planning and Organising		8
Analysis and Innovation		8
Knowledge and Information Management		8
Communication		8
Results and Quality Focus		8
<b>WEIGHTING CORE COMPETENCIES</b>		48
<b>Total Percentage Weighting</b>		<b>100 %</b>

## 7. EVALUATING PERFORMANCE

7.1 The Performance Plan (Annexure A) to this Agreement sets out-

7.1.1 The standards and procedures for evaluating Employee's performance; and

7.1.2 The intervals for the evaluation of the Employee's performance.

7.2 Despite the establishment of intervals for evaluation, the Employer may in addition review the Employee's performance at any stage while the contract of employment remains in force.

7.3 Personal growth and development needs identified during any performance review discussion must be documented in a Personal Development Plan as well as the actions agreed to and implementation must take place within set time frames.

7.4 The Employee's performance will be measured in terms of contributions to the goals and strategies set out in the Employer's IDP.

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7.5 The annual performance appraisal will involve:

7.5.1 Assessment of the achievement of results as outlined in the performance plan:

- (a) Each KPA will be assessed according to the extent to which the specified standards or performance indicators have been met and with due regard to ad hoc tasks that had to be performed under the KPA.
- (b) An indicative rating on the five-point scale should be provided for each KPA.
- (c) The applicable assessment rating calculator must then be used to add the scores and calculate a final KPA score.

7.5.2 Assessment of the LC's and CCs

- (a) Each LC and CC should be assessed according to the extent to which the specified standards have been met as per applicable regulation.
- (b) An indicative rating on the five-point scale should be provided for each LC and CC.
- (c) The applicable assessment rating calculator must then be used to add the scores and calculate a final LC and CC scores.

7.5.3 Overall Rating

An overall rating is calculated by using the applicable assessment-rating calculator. Such overall rating represents the outcomes of the performance appraisal.

7.6 The assessment of the performance of the Employee will be based on the following rating scale for KPA's, LC's and CC's:

LEVEL	TERMINOLOGY	DESCRIPTION	RATING
5	<b>Outstanding Performance</b>	Performance far exceeds the standard expected of an employee at this level. The appraisal indicate that the Employee has achieved above fully effective results against all performance criteria and indicators as specified in the Performance Agreement and Performance Plan and maintained this in all areas of responsibility throughout the year.	
4	<b>Performance significantly above expectations</b>	Performance is significantly higher than the standard expected in the job. The appraisal indicates that the Employee has achieved above fully effective results against more than half of the performance criteria and indicators and fully achieved all others throughout the year.	
3	<b>Fully effective</b>	Performance fully meets the standards expected in all areas of the job. The appraisal indicates that the Employee has fully achieved effective results against all significant performance criteria and indicators as specified in the Performance Agreement and Performance Plan.	
2	<b>Not fully effective</b>	Performance is below the standard required for the job in key areas. Performance meets some of the standards expected for the job. The review / assessment indicate that the employee has achieved below fully effective results against more than half the key performance criteria and indicators as specified in the Performance Agreement and Performance Plan.	
1	<b>Unacceptable Performance</b>	Performance does not meet the standard expected for the job. The review / assessment indicates that the employee has achieved below fully effective results against almost all of the performance criteria and indicators as specified in the Performance Agreement and Performance Plan .The employee has failed to demonstrate the commitment or ability to bring performance up to the level expected in the job despite management efforts to encourage improvement.	

7.7 For purpose of evaluating the performance of the Employee, an evaluation panel constituted by the following persons will be established-

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- 7.7.1 Municipal Manager
- 7.7.2 Chairperson of the Audit Committee;
- 7.7.3 Ward Committee Member (on a rotational basis), where applicable;
- 7.7.4 Municipal Manager from another Municipality.

**8. SCHEDULE FOR PERFORMANCE REVIEWS**

8.1 The performance of the Employee in relation to his performance agreement will be reviewed on the following dates with the understanding that reviews in the first and third quarter may be verbal if performance is satisfactory:

<b>First quarter</b>	: July – September	<b>October 2024</b>
<b>Second quarter</b>	: October – December	<b>February 2025</b>
<b>Third quarter</b>	: January – March	<b>April 2025</b>
<b>Fourth quarter</b>	: April – June	<b>July-September 2025</b>

8.2 The Employer shall keep a record of the mid-year review and annual assessment meetings.

8.3 Performance feedback shall be based on the Employer’s assessment of the Employee’s performance.

8.4 The Employer will be entitled to review and make reasonable changes to the provisions of Annexure ‘A’ from time to time for operational reasons. The Employee will be fully consulted before any such change is made.

8.5 The Employer may amend the provisions of Annexure A whenever the Performance Management System is adopted, implemented, and /or amended as the case may be. In that case the Employee will be fully consulted before any such change is made.

**9. DEVELOPMENTAL REQUIREMENTS**

The Personal Development Plan (PDP) for addressing development gaps is attached as Annexure B.

**10. OBLIGATIONS OF THE EMPLOYER**

10.1 The Employer shall:

10.1.1 Create an enabling environment to facilitate effective performance by the Employee;

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- 10.1.2 Provide access to skills development and capacity building opportunities;
- 10.1.3 Work collaboratively with the Employee to solve problems and generate solutions to common problems that may impact on the performance of the Employee;
- 10.1.4 On the request of the Employee delegates such powers reasonably required by the Employee to enable him to meet the performance objectives and targets established in term of this Agreement; and
- 10.1.5 Make available to the Employee such resources as the Employee may reasonably require from time to time to assist him to meet the performance objectives and targets established in terms of this Agreement.

## 11. CONSULTATION

- 11.1 The Employer agrees to consult the Employee timeously where the exercising of the powers will have amongst others-
  - 1.1.1 A direct effect on the performance of any of the Employee's functions;
  - 1.1.2 Commit the Employee to implement or to give effect to a decision made by the Employer; and
  - 1.1.4 A substantial financial effect on the Employer.
- 11.2 The employer agrees to inform the Employee of the outcome of any decisions taken pursuant to the exercise of powers contemplated in 11.1 as soon as is practicable to enable the Employee to take any necessary action without delay.

## 12 MANAGEMENT OF EVALUATION OUTCOMES

- 12.1 The evaluation of the Employee's performance will form the basis for rewarding outstanding performance or correcting unacceptable performance.
- 12.2 In instances where there was poor performance resulting in the Municipality incurring unauthorized, irregular, fruitless and wasteful expenditure as per Auditor General's Report, the Employee shall not be eligible to receive performance bonus for that financial year.
- 12.3 A score of 130% to 149% is awarded a performance bonus ranging from 5% to 9% of the total remuneration due to the Employee in terms of paragraph 6 of the employment contract between the municipality and the Director.

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- 12.4 A score of 150% and above is awarded a performance bonus ranging from 10% to 14% of the total remuneration due to the Employee in terms of paragraph 6 of the employment contract between the municipality and the Director.
- 12.4 The Employee will be eligible for progression to the next higher remuneration package, within the relevant remuneration band, after completion of least twelve months (12) service at current remuneration package 30 June (end of financial year) subject to a fully effective assessment.
- 12.5 In the case of unacceptable performance, the Employer shall-
- 12.5.1 Provide systematic remedial of development support to assist the Employee to improve his or her performance; and
- 12.5.2 After appropriate performance and counselling and having provided the necessary guidance and/ or support as well as reasonable time for improvement in performance, the Employer may consider steps to terminate the contract of employment of the Employee on grounds of unfitness or incapacity to carry out his duties.

### **13 DISPUTE RESOLUTION**



- 13.1 Any disputes about the nature of the Employee's performance agreement, whether it relates to key responsibilities, priorities, methods of assessment and/ or any other matter provided for, shall be mediated by –
- 13.1.1 The mayor within thirty (30) days of receipt of a formal dispute from the Employee; or
- 13.1.2 Any other person appointed by the MEC.
- 13.1.3 In the event that the mediation process contemplated above fails, clause 15 of the Contract of Employment shall apply.
- 13.1.4 Any disputes about the outcome of the Employee's performance evaluation, will be mediated by –
- 13.1.4.1 A member of the municipal council, provided that such member was not part of evaluation panel provided for in sub-regulation 27(4)(e) of the Municipal Performance Regulations , 2006, within thirty days (30) of receipt of a formal dispute from the employee whose decision shall be final and binding on both parties.
- 13.1.5 In the event that the mediation process contemplated above fails, the relevant clause of the Contract of Employment shall apply.

### **14. GENERAL**

- 14.1 The contents of this agreement and the outcome of any review conducted in terms of Annexure A may be available to the public by the Employer.
- 14.2 Nothing in this agreement diminishes the obligations, duties, or accountabilities of the Employee in terms of his contract of employment, or the effects of existing or new regulations, circulars, policies, directives, or other instruments.
- 14.3 No performance bonus will be paid in terms of this agreement, irrespective of the outcome of the performance evaluation results, if Unauthorized, Irregular, Fruitless and Wasteful (UIFW) expenditure has been incurred in the financial year.
- 14.4 No performance bonus will be paid in terms of this agreement, irrespective of the outcome of the performance evaluation results, in the event that the municipality does not obtain at least an unqualified audit opinion from the Auditor General in respect of the relevant financial year.
- 14.5 No performance bonus will be paid in terms of this agreement, irrespective of the outcome of the performance evaluation results, in the event that evidence is not provided or errors not corrected or as a result of poor record keeping which may lead to findings (on compliance and/or predetermined objectives) which will prevent the attainment of an unqualified audit opinion.




Thus done and signed at MANGUZI on this the 10 day of JULY (Month) 2024 (Year)

AS WITNESSES:

- 1. 
- 2. 

  
Employee  
Chief Financial Officer

AS WITNESSES:

- 1. 
- 2.   


  
The Municipal Manager

# Performance Plan

**FINANCE DEPARTMENT 2024-2025 PERFORMANCE PLAN**

No	OBJECTIVE	STRATEGY	ID/INDICATOR NO	KEY PERFORMANCE INDICATOR/UNIT OF MEASURE	ANNUAL TARGET	WEIGHT	AUDIT EVIDENCE REQUIREMENT	BUDGET	QUARTER 1 ENDING 30 SEP	QUARTER 2 ENDING 31 DEC	QUARTER 3 ENDING 31 MAR	QUARTER 4 ENDING 30 JUN
									TARGET	TARGET	TARGET	TARGET
<b>KPA: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT</b>												
<b>PERFORMANCE MANAGEMENT AND REPORTING</b>												
1	Signing of Individual Performance Agreements by Section Managers		MTD 1/FS/24/25	Number of Individual Performance Agreements, Work Plans signed and number of quarterly performance reviews conducted	a) 11 Individual Performance Agreements and work plans signed and in place by 31 July 2024 b) 3 Quarterly performance reviews of Deputy CFO, 3 Section Managers and 7 officers performance by 30 June 2025		a) Performance agreements and work plans b) Assessment review form	N/A	a) Signing of Performance Agreements and work plans by 31 July 2024	First quarter performance review of Section Managers	Second quarter performance review of Section Managers	Third quarter performance review of Section Managers
2			MTD 2/FS/24/25	Number of Monthly Performance Reports completed	8 monthly performance reports by 30 June 2025		Signed off Monthly Performance reports by 30 June 2025	N/A	July and August monthly reports	Oct and Nov monthly reports	Jan and Feb monthly reports	Apr and May monthly reports
3	To manage and enhance the performance of the municipality by compiling and submission of monthly and quarterly reports		MTD 3/FS/24/25	Signed off Quarterly SDBIP reports to the portfolio within 30 days of the last day of each quarter.	Submit 4 quarterly progress report on SDBIP to the portfolio within 30 days of the last day of each quarter		a) Copy of signed off SDBIP quarterly report b) Copy of portfolio recommendations/resolution	N/A	Quarter 4 report by 30 September 2024	Quarter 1 report by 31 December by 2024	Quarter 2 report by 31 March 2025	Quarter 3 report by 30 June 2025
4	Compiling and submission of monthly and quarterly reports		MTD 4/FS/24/25	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		a) Proof of submission / b) Signed POE verification form	N/A	a) Submission of monthly reports and POEs to PMS unit (July and August monthly reports) b) Q4 report	a) Submission of monthly reports and POEs to PMS unit (Oct and Nov monthly reports) b) Q1 report	Submission of monthly reports and POEs to PMS unit (Jan and Feb monthly reports) b) Q2 report	Submission of monthly reports and POEs to PMS unit (Apr and May monthly reports) b) Q3 report
<b>Total Weighting</b>												
<b>MEETINGS</b>												
5	To ensure effective governance through regular meeting of Council structures		MTD 5/FS/24/25	Number of Portfolio Committee Meetings held	12 portfolio meetings by 30 June 2025		Signed off minutes and attendance registers	N/A	3 portfolio meetings by 30 September 2024	3 portfolio meetings by 31 December 2024	3 portfolio meetings by 31 March 2025	3 portfolio meetings by 30 June 2025
<b>Total Weighting</b>												
<b>KPA: GOOD GOVERNANCE AND PUBLIC PARTICIPATION</b>												
<b>Audit, Findings and Risk Management</b>												
6			GGPP 1/FS/24/25	Percentage of Internal Audit Findings resolved on quarterly basis	100% Resolution of Internal Audit findings due within the financial year by 30 June 2025		a) Categorised internal audit action plan b) Proof of submission to Internal Audit c) Executive summary report on achievements by Internal Audit Manager	N/A	a) 100% Resolution of Internal Audit findings due within the Quarter b) Updated internal audit action plan	N/A	a) 100% Resolution of Internal Audit findings due within the Quarter b) Updated internal audit action plan	a) 100% Resolution of Internal Audit findings due within the Quarter b) Updated internal audit action plan
7	Ensure reliability and maintain independence	Responding and resolving of AG and internal audit findings timely	GGPP 2/FS/24/25	Percentage of Auditor General (AG) findings resolved within the financial year	100% resolution of Auditor General (AG) findings (2022/23) by 30 June 2025		a) Updated AG action plan b) Status of implementation report of audit action plans	N/A	N/A	N/A	Develop AG action plan and table to council	a) 100% resolution of AG findings due within the quarter b) Status of implementation report of audit action plans

Enterprise Risk management	8	To bring the corporation to an enabled risk maturity level	Mitigating risks identified in the risk register	GCPP 3F/S24/25	Percentage completion of Action Plans relative to FIMS for each quarter as also reported in the operational risk register	100% completion of Action Plans relative to FIMS per quarter up to 30 Jun 2025	a.) Updated risk register and Action Plan by: Sign-off document as proof of endorsement by CFO c.) Executive summary report on statements by Risk Manager	N/A	100% completion of Action Plans per quarter (Q4)	100% completion of Action Plans per quarter (Q1)	100% completion of Action Plans per quarter (Q2)	100% completion of Action Plans per quarter (Q3)
Total Weighting												


**NPA: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT**

9	Expenditure: Budget and Reporting	Approval of annual budget	MF/VA 1F/S24/25 (DP/TL)	Approved 2025/2026 budget by Council in terms of Sec.24 (1) of the MFMA	Table 2025/2026 budget to Council for approval by 31 May 2025 in terms of Sec.24 (1) of the MFMA	100% completion of Action Plans relative to FIMS per quarter up to 30 Jun 2025	a) 2025/2026 IDP/Budget Process plan b) 2025/2026 Draft and Final Budget c) Council resolutions	N/A	Table 2025/2026 IDP/Budget Process plan to council by 31 Aug 2025	N/A	Table 2025/2026 Draft Budget to Council for approval by 31 March 2025	Table 2025/2026 Final Budget to Council for approval by 31 May 2025
10		Conduct mid-year financial and performance review	MF/VA 2F/S24/25 (DP/TL)	Approved 2024/2025 Mid-Year Financial Review conducted in terms of S.72 of the MFMA	Table 2024/2025 Mid-Year Financial Review conducted in terms of S.72 of the MFMA to council by 25 Jan 2025		a) 2024/2025 mid-year financial review report b) Council resolution	N/A	N/A	N/A	Table 2024/2025 Mid-Year Financial Review to council by 28 Feb 2025	N/A
11		Approval of adjustment budget	MF/VA 3F/S24/25 (DP/TL)	Approved Adjustment budget in terms of Section 28 of the MFMA	Table 2024/2025 Adjustment Budget in terms of Section 28 of the MFMA to council for approval by 28 February 2025		a) 2024/2025 Adjustment Budget b) Council resolution	N/A	N/A	N/A	Telling of 24/25 Adjustment Budget to council	N/A
12		Compile reports on Unauthorized, Irregular, fruitless and wasteful expenditure	MF/VA 4F/S24/25 (DP/TL)	Number of Unauthorized, Irregular or fruitless and wasteful expenditure Reports tabled to council	4 Unauthorized, Irregular or fruitless and wasteful expenditure Reports tabled to council by 30 June 2025		a) Unauthorized, Irregular or fruitless and wasteful expenditure reports b) Council resolution	N/A	1 (Q4 UIFV)	1 (Q1 UIFV)	1 (Q2 UIFV)	1 (Q3 UIFV)
13		Compile Section 71 reports and submit to Mayor and Provincial Treasury	MF/VA 5F/S24/25	Number of monthly financial reports submitted to the Mayor within 10 working days after month end in terms of S.71 of the MFMA	12 monthly financial reports submitted to the Mayor within 10 working days after month end in terms of S.71 of the MFMA, thereafter via the Finance Portfolio Committee within 30 days after month end.		a) Copies of monthly financial reports to the Mayor within 10 working days after month end in terms of S.71 of the MFMA, thereafter via the Finance Portfolio Committee in respect of the reports submitted.	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)
14	Compliance with financial legislation and policies	Complete and submit to council MFMA Section 32 reports	MF/VA 6F/S24/25 (DP/TL)	Number of quarterly financial reports submitted to council within 30 days of the end of each quarter in terms of S.32 of the MFMA	4 quarterly financial reports submitted to council within 30 days of the end of each quarter in terms of S.32 of the MFMA.		a) Sec 32 Quarterly report b) Council resolution	N/A	Sec 52 Financial Report (Q4)	Sec 52 Financial Report (Q1)	Sec 52 Financial Report (Q2)	Sec 52 Financial Report (Q3)
15		Submission of AFS to Auditor General	MF/VA 7F/S24/25 (DP/TL)	2023/24 approved Annual Financial Statements submitted to Auditor General by 31 August 2024	Complete and submit approved 2023/24 Annual Financial Statements to Auditor General by 31 August 2024		a) Annual Financial Statements b) Council resolution c) Proof of Submission/Acknowledgment of receipt	N/A	Table 2023/2024 AFS to council and submit to AG by 31 Aug 2024	N/A	N/A	N/A
16		Submit AFS to council for approval	MF/VA 8F/S24/25	2023/24 AFS to Council and 2024/25 Interim Financial Statements tabled to Finance Portfolio Committee	2023/24 AFS to Council and 2024/25 Interim Financial Statements tabled to Finance Portfolio Committee		a) 2023/24 Annual Financial Statements b) Council Resolutions c) Finance Portfolio Committee Recommendation	N/A	Tabling of 2024 AFS to Council	N/A	2024/25 Interim Financial Statements tabled to Finance Portfolio Committee	2024/25 Interim Financial Statements tabled to Finance Portfolio Committee



To-AAS/Local Weighting																							
Financial Management																							
27		Prepare grant reconciliations	MFVM 18FS/2324	Number of Grant reconciliations on all IDORA reportable grants received in the Municipal Manager from National Treasury	12 monthly Grant reconciliations on all IDORA reportable grants by 30 June 2024		Grant reconciliation reports	N/A	3 monthly Grant reconciliations (Apr, May, Jun)	3 monthly Grant reconciliations (Jan, Feb, Mar)	3 monthly Grant reconciliations (Oct, Nov, Dec)	3 monthly Grant reconciliations (Jul, Aug, Sep)	3 reports on the investment register with details of investment (Jan, Feb, Mar)	3 reports on the investment register with details of investment (Oct, Nov, Dec)	3 reports on the investment register with details of investment (Jul, Aug, Sep)	3 months cost coverage ratio	3 months cost coverage ratio	3 months cost coverage ratio	3 months cost coverage ratio	3 months cost coverage ratio			
28	Compliance with financial legislation and policies	Update investment register	MFVM 20FS/2324	Number of reports of the investment register with details of investment, interest rate and term	12 reports of the investment register with details of investment, interest rate and term by 30 June 2024		Signed Investments Registers	N/A															
<b>Total Weighting</b>																							
<b>Financial Ratios</b>																							
29		Calculation of ratio quarterly	MFVM 21FS/2324 (IDP/TL)	Ratio of months Cost/Cost coverage ratio	3 months cost coverage ratio		Report on Financial Performance Ratio	N/A															
30		Calculation of ratio quarterly	MFVM 22FS/2324 (IDP/TL)	Current ratio (current assets/current liabilities)	2.1		Report on Financial Performance Ratio	N/A	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1			
31	To measure municipality's operational efficiency, liquidity and stability	Calculation of ratio quarterly	MFVM 23FS/2324 (IDP/TL)	Capital Expenditure Budget Implementation ratio	95%		Report on Financial Performance Ratio	N/A												80.4% expenditure			
32		Calculation of annually	MFVM 24FS/2324 (IDP/TL)	Repairs and Maintenance as a % of Property, Plants and Equipment and Investment Property (Carrying Value)	8%		Report on Financial Performance Ratio	N/A												100% expenditure			
<b>Total Weighting</b>																							
<b>Financial reconciliations</b>																							
33	To develop and maintain systems and procedures for effective and sound management of municipal finances	Prepare monthly bank reconciliations	MFVM 25FS/2324	Number of Bank reconciliations prepared	12 Bank reconciliations prepared by 30 June 2024		12 Bank Reconciliation by 30 June 2024	N/A													3 Bank reconciliation by 31 March 2024	3 Bank reconciliation by 30 June 2024	
34		Prepare monthly VAT reconciliations	MFVM 26FS/2324	Number of VAT reconciliations prepared	12 VAT reconciliations prepared by 30 June 2024		12 monthly VAT reconciliation by 30 June 2024	N/A														3 VAT reconciliation By 31 March 2024	3 VAT reconciliation by 30 June 2024
<b>Total Weighting</b>																							
<b>Supplementary Valuation Roll</b>																							
35	To improve revenue and all possible revenue streams applicable to KZN271	Maintenance of General V valuation Roll through Supplementary Valuation Roll	MFVM 27FS/2324	Approved of Supplementary Valuation Roll by Council	Tabled Supplementary Valuation Roll to council for approval by 30 June 2024		(a) Certification by Municipal Valuer (b) Approved SVR (c) Council resolution	R1 068 250	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(a) Maintenance of General V valuation Roll through Supplementary Valuation Roll by 31 March 2024 (b) Table draft GVR to council	(a) Table Supplementary Valuation Roll to Council for approval	
<b>Total Weighting</b>																							

Signed off by: Chief Financial Officer  
Date: NP MKHA-BELA  
Signed by the Municipal Manager  
Date: 17-07-2024

  
23/07/24