

2/28/2025

**Adjusted Service Delivery and Budget Implementation Plan  
2024/2025**



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## **1. INTRODUCTION**

Legislative guidelines allow for the institutionalisation of performance management in local government. The Service Delivery and Budget Implementation Plan is a detailed plan as approved by the Executive Mayor for implementing the municipality's Integrated Development Plan by way of delivery of municipal services and its Annual Budget. Setsoto municipality uses the Municipal Scorecard-Top Layer Service Delivery and Budget Implementation Plan at organisational level and through the detailed departmental Service Delivery and Budget Implementation Plans at departmental and divisional levels through which the organisational performance will be evaluated.

The Top Layer Service Delivery and Budget Implementation Plan is of a high-order nature, dealing with consolidated service delivery targets set by council and linking such targets to senior management. It therefore provides an overall picture of performance for the municipality as a whole, reflecting performance on its strategic priorities and also facilitates the oversight over financial and non-financial performance of the municipality.

## **2. LEGISLATIVE REQUIREMENTS**

The Service Delivery and Budget Implementation Plan adjustment process is guided by the Local Government: Municipal Finance Management Act, 56 of 2003 of which Section 72 of the states the following;

The accounting officer of a municipality must, by 25 January of each year –

Assess the performance of the municipality during the first half of the financial year, taking into account in terms of section 54(1)(c) of the Finance Management Act, 56 of 2003 –

- (i) the monthly statements referred to in section 71 for the first half of the financial year;
- (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets, and performance indicators set in the service delivery budget implementation plan;
- (iii) the past year's annual report, and progress on resolving problems identified in the annual report

On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must-

“(c) consider and, if necessary, make any revision to the service delivery and budget implementation plan, provided that the revision to the service delivery targets and performance indicators in the plan may only be made with the approval of council following the approval of an adjustment budget.

The Service Delivery and Budget Implementation Plan therefore may be revised after the consideration of, amongst others –

- financial performance-monthly statements;
- service delivery performance-mid-year performance assessment;
- annual performance assessment of the previous financial year; and
- the performance of municipal entities where applicable

## **3. THE PROCESS FOLLOWED THE DEVELOPMENT OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2023/2024 ADJUSTMENT**

The process towards the development of the adjustment of the Service Delivery Budget Implementation Plan 2024/2025 took into consideration the legislative requirement as per the Municipal Finance Management Act, 56 of 2003. Furthermore, to ensure the credibility of the information, the following was undertaken:

- No amendments to targets unless the budget adjustment require it;
- Engagements with departments where changes were to administrative errors;
- Addressing the audit findings issued by the Auditor General of South Africa on the Annual Performance Report 2023/2024;
- Addressing the internal audit findings issued by the Internal Audit Unit on the Mid-year Budget and Performance Assessment Report 2024/2025;
- Aligning the Key Performance Indicators to the Technical Indicator Description as per the Municipal Finance Management Act, 56 of 2003 Circular 88;
- Ensure that the budget is spent in accordance with the approved Service Delivery and Budget Implementation Plan 2024/2025 and Adjusted Service Delivery and Budget Implementation Plan 2024/2025;
- Align the Service Delivery and Budget Implementation Plan with the Medium-Term Strategic Framework 2019-2024 to address the Auditor General of South Africa audit finding on non-compliance;
- Alignment of the Key Performance Indicators to the approved structure; and
- Presentation of the proposed Service Delivery Budget Implementation Plan changes to the Municipal Manager to provide input in her capacity as the accounting officer.

Whilst the calculation on the targets contained in this report are based on the second quarter performance as tabled to council on 28 February 2025, the mid-year performance has been audited by Internal Audit and reviewed by the Audit and Performance Audit Committee, the recommendations as per the minutes of the 24 January 2025. Therefore, any discrepancy between the numbers contained in the report and the audited performance results have been taken into consideration.

The capital works programme contained in the report reflects only adjusted quarterly milestones. If there is a need to improve on these subsequent to the finalisation of the monthly milestones, the Municipal Manager will drive the process and ensure that the milestones are used for reporting from the time of correction, moving forward.

#### 4. ADJUSTMENT TO IMPROVE PERFORMANCE REPORTING

The following principles guide the recommendations for the adjustment:

- Under-performance of capital projects which directly contributes to the Service Delivery and Budget Implementation Plan targets;
- The findings and recommendations of Internal Audit and the Auditor General of South Africa
- Reasons for the amendments of the Service Delivery and Budget Implementation Plan
- Only quarter 3 and 4 targets are proposed for adjustment in instances where annual targets are proposed for adjustment.
- Proposed adjustment to the Service Delivery and Budget Implementation Plan Scorecard

This section provides details regarding the proposed adjustment on the main Service Delivery and Budget Implementation Plan 2024/2025 scorecard per department where requested. There are indicators on which the targets have been reduced mainly due to slow project implementation, and which are affected by the adjustment to the budget. These relate to the service delivery departments. The report included contains all the details and the reasons for the proposed adjustment.

The following table shows the summary of the Adjustment

Number of Key Performance Indicators with targets adjusted downwards	7
Number of Performance Indicators with targets adjusted upwards	0
Performance Indicators Removed	0
New Performance Indicators added	0
<b>Total number of adjusted Key Performance Indicators</b>	<b>7</b>

**5. IMPLICATIONS OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN ADJUSTMENT ON THE INTEGRATED DEVELOPMENT PLAN**

The proposed changes to the Service Delivery and Budget Implementation Plan will enhance the reporting on the indicators. Although performance on the Service Delivery and Budget Implementation Plan at mid-year was not all that satisfactory, intervention measures include the implementation of governance processes aimed at providing support to the implementation of capital projects and to remove possible bottlenecks in the supply chain process where required.

It is envisaged that improvement on the target’s governance processes will impact positively on service delivery targets set in the Service Delivery and Budget Implementation Plan 2024/2025. The implementation of interventions is also focussed on improving and fast-tracking implementation of capital projects as part of the delivering on the Integrated Development Plan targets.

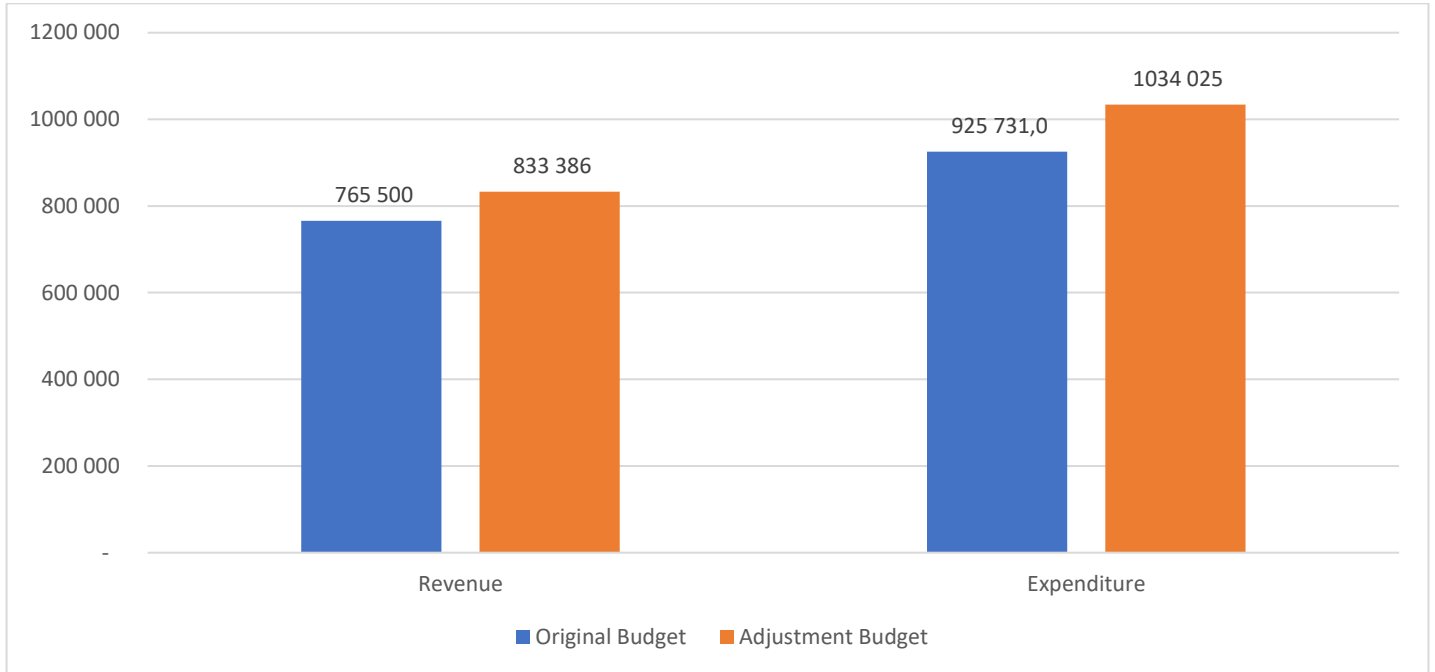
A capital project list has been adjusted in line with the adjustment of the Capital Budget. The following provide a summary of the adjustment:

<b>Department</b>	<b>Number of projects adjusted down</b>	<b>Number of projects adjusted up</b>	<b>Number of projects removed</b>	<b>Total values adjusted down</b>	<b>Total values adjusted up</b>	<b>Total removed</b>
Municipal Manager’s Office	2	0	0	0	0	2
Community Services	0	0	0	0	0	0
Corporate Services	3	0	0	0	0	3
Finance Services	2	0	0	0	0	2
Technical Services	0	0	0	0	0	0
<b>Grand Totals</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>

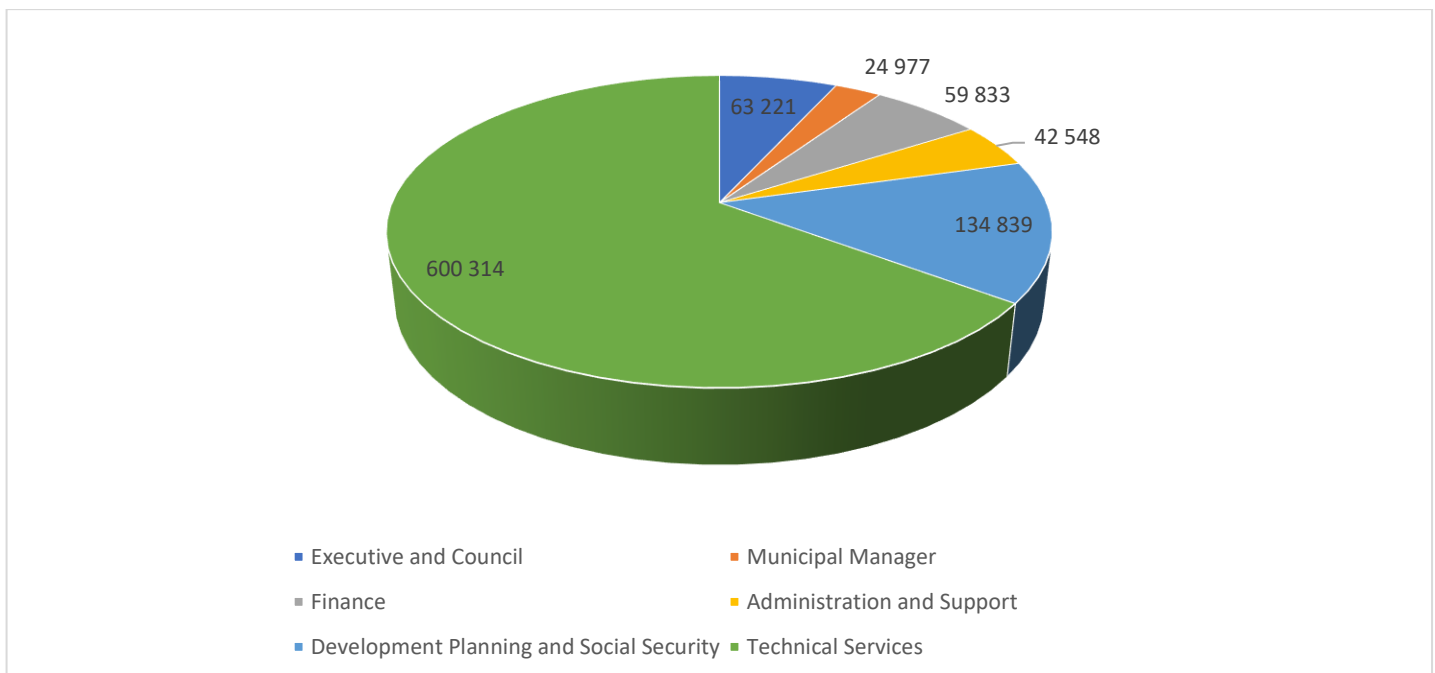
## 6. ADJUSTED 2024/2025 MEDIUM-TERM REVENUE AND EXPENDITURE FRAMEWORK

### 6.1 REVENUE AND EXPENDITURE

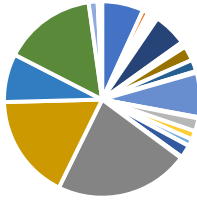
The following set of graphs gives an overview of the municipal adjustment budget 2024/2025 financial year that was approved by council on the 28 February 2025.



### 6.2 CAPITAL BUDGET BY VOTE



### 6.3 CAPITAL BUDGET BY FUNCTIONAL CLASSIFICATION



- Mayor and Council
- Strategic Planning
- Finance
- Administration and Corporate Support
- Solid Waste Removal
- Sport Grounds
- Security Services
- Water Distribution
- Municipal Manager
- Information Technology
- Asset Management
- Human Resources
- Property Services
- Police Forces and Traffic
- Disaster Management
- Sewer Services
- Governance and Internal Audit
- Risk Management
- Supply Chain Management
- Legal Services
- Ceneteries
- Fire Fighting and Protection
- Electricity Services
- Roads

### 6.4 TOTAL OPERATIONAL REVENUE

Description R' thousand	2024/2025		2024/2025 Medium-Term Revenue and Expenditure Framework	
	Original Budget	Adjusted Budget	2025/2026	2026/2027
Property Rates	85 836	85 836	90 128	94 634
Service Charges	304 406	312 406	319 627	335 608
Investment Revenue	11 454	9 393	12 027	12 628
Transfers recognized-operational	270 624	270 624	284 155	263 337
Other Own Revenue	93 180	155 600	97 839	102 729
<b>Total Revenue (Excluding capital transfers and contribution)</b>	<b>765 500</b>	<b>833 859</b>	<b>803 776</b>	<b>808 936</b>

### 6.5 TOTAL OPERATING EXPENDITURE

Description R' thousand	2024/2025		2024/2025 Medium-Term Revenue and Expenditure Framework	
	Original Budget	Adjusted Budget	2025/2026	2026/2027
Employee Costs	267 542	267 542	280 923	294 972
Remuneration of Councillors	16 158	16 868	16 966	17 814
Depreciation and Asset Impairment	162 863	169 100	171 006	179 557
Finance Charges	2 550	3 283	2 678	2 811
Material and Bulk Purchases	185 635	191 913	194 917	204 664
Transfers and grants	32 159	49 761	33 767	35 456
Other Expenditure	258 824	335 558	271 767	185 357
<b>Total Expenditure</b>	<b>925 731</b>	<b>1 034 025</b>	<b>972 024</b>	<b>1 020 631</b>
<b>Surplus/Deficit</b>	<b>(160 231)</b>	<b>(200 166)</b>	<b>(168 248)</b>	<b>(211 695)</b>





## 7. MUNICIPAL SCORECARD-TOP LATER SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

### 7.1 MUNICIPAL MANAGER'S SCORECARD

#### 7.1.1 BASIC SERVICES

<b>Outcome Number</b>	<b>MMBS001</b>			
<b>Key Performance Area</b>	Basic Services			
<b>Predetermined Objective</b>	Supporting the delivery of municipal services to the right quality and standard			
<b>Key Focus Area</b>	Infrastructure and Sustainable Living Environments		<b>Baseline Indicator</b>	100%
			<b>Original Annual Target</b>	100%
			<b>Adjusted Target</b>	100%
	<b>Weighting</b>	100%	<b>Quarter 1</b>	100%
			<b>Quarter 2</b>	100%
			<b>Quarter 3</b>	100%
			<b>Quarter 4</b>	100%
<b>Key Performance Indicator</b>	<b>Percentage of land use applications received and addressed by 30 June 2025</b>			
<b>Definition</b>	Land use categories applied for, e.g. rezoning, consolidation or sub-division			
<b>Purpose/Importance</b>	To ensure that land use is approved by the relevant authority			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Register of Land Use Applications</li> <li>• Notification letters</li> </ul>			
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>• Number of applications received-denominator</li> <li>• Number of applications addressed-numerator</li> </ul>			
<b>Data Limitation</b>	Non-submission of application			
<b>Type of Data</b>	Activity			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	To ensure that land use is approved and used for the intended purpose.			
<b>Indicator Responsibility</b>	Department of Technical Service-Urban Planning and Human Settlement Division			
<b>Motivation for the adjustment</b>	N/A			

## 7.1.2 LOCAL ECONOMIC DEVELOPMENT

<b>Outcome Number</b>	<b>MMLED001</b>			
<b>Key Performance Area</b>	Local Economic Development			
<b>Predetermined Objective</b>	Creating a conducive environment for local economic development			
<b>Key Focus Area</b>	Economic Growth and Spatial Transformation		<b>Baseline Indicator</b>	100%
			<b>Original Annual Target</b>	100%
			<b>Adjusted Target</b>	100%
	<b>Weighting</b>	25%	<b>Quarter 1</b>	100%
			<b>Quarter 2</b>	100%
			<b>Quarter 3</b>	100%
			<b>Quarter 4</b>	100%
<b>Key Performance Indicator</b>	<b>Percentage compliance to turn-around time maintained to consider building plan applications quarterly</b>			
<b>Definition</b>	Turn-around time taken to approve building plans submitted to the municipality.			
<b>Purpose/Importance</b>	To ensure that all building plans conforms to the required building standards			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Percentage compliance to 30 working days turn-around time. In terms of the National Building Regulations and Building Standards Act, 103 of 1977, building plan applications exceeding 500m<sup>2</sup> floor area-Date of application received versus date considered and signature by the Building Inspector</li> </ul>			
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>Number of building plans applications submitted-denominator</li> <li>Number of building plans considered and finalised-numerator</li> </ul>			
<b>Data Limitation</b>	Non-submission of building plans			
<b>Type of Data</b>	Activity			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Ensure that all buildings within the municipal area conforms to the required building standards			
<b>Indicator Responsibility</b>	Department of Technical Services-Urban Planning and Human Settlement Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMLED002</b>			
<b>Key Performance Area</b>	Local Economic Development			
<b>Predetermined Objective</b>	Creating a conducive environment for local economic development			
<b>Key Focus Area</b>	Economic Growth and Spatial Transformation		<b>Baseline Indicator</b>	6 months
			<b>Original Annual Target</b>	6 months
			<b>Adjusted Target</b>	6 months
	<b>Weighting</b>	25%	<b>Quarter 1</b>	6 months
			<b>Quarter 2</b>	6 months
			<b>Quarter 3</b>	6 months
<b>Quarter 4</b>			6 months	
<b>Key Performance Indicator</b>	<b>Average turn-around time maintained to consider land use applications quarterly</b>			
<b>Definition</b>	Turn-around time taken to approve land use applications submitted to the municipality.			
<b>Purpose/Importance</b>	To ensure that land use is utilised according to the approved land use categories			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Average of 6 months turn-around time to consider applications submitted in terms of Spatial Planning and Land Use Management Act, 16 of 2013</li> <li>• Notices from Municipal Planning Tribunal</li> <li>• Minutes</li> </ul>			
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>• Number of land use applications submitted-denominator</li> <li>• Number of land use applications considered and finalised-numerator</li> </ul>			
<b>Data Limitation</b>	Non-submission of land use applications			
<b>Type of Data</b>	Activity			
<b>Calculation Type</b>	Months			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Ensure that land is being utilised for the purposes it was intended for			
<b>Indicator Responsibility</b>	Department of Technical Services-Urban Planning and Human Settlement Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMLED003</b>			
<b>Key Performance Area</b>	Local Economic Development			
<b>Predetermined Objective</b>	Creating a conducive environment for local economic development			
<b>Key Focus Area</b>	Local Economic Development		<b>Baseline Indicator</b>	5
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
	<b>Weighting</b>	25%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of trainings conducted on socio-economic development opportunities identified and facilitated streamlined to local Small Medium Macro Enterprises by 30 June 2025.</b>			
<b>Definition</b>	Training opportunities provided to Small Medium Macro Enterprises within the municipal area to enhance economic growth.			
<b>Purpose/Importance</b>	To capacitate the Small Medium Macro Enterprises in the area to fully participate in the local economic development initiatives			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Contracted Local Small Medium Macro Enterprises Registers</li> </ul>			
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>Count</li> </ul>			
<b>Data Limitation</b>	Non-attendance of Small Medium Macro Enterprises to the workshops			
<b>Type of Data</b>	Output			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Ensure that Small Medium Macro Enterprises are capacitated to the level that they can actively partake in the economic growth of the municipality			
<b>Indicator Responsibility</b>	Department of Community Services-Local Economic Development, Tourism, Agriculture and Sport, Arts and Recreation			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMLED004</b>			
<b>Key Performance Area</b>	Local Economic Development			
<b>Predetermined Objective</b>	Creating a conducive environment for local economic development			
<b>Key Focus Area</b>	Local Economic Development		<b>Baseline Indicator</b>	129
			<b>Original Annual Target</b>	129
			<b>Adjusted Target</b>	129
	<b>Weighting</b>	25%	<b>Quarter 1</b>	129
			<b>Quarter 2</b>	129
			<b>Quarter 3</b>	129
<b>Quarter 4</b>			129	
<b>Key Performance Indicator</b>	<b>Number of jobs created through municipality's local economic development initiatives and capital projects</b>			
<b>Definition</b>	Fulltime equivalent job opportunities created through municipality's economic development initiatives and capital projects			
<b>Purpose/Importance</b>	To create job opportunities in the municipality's fight against, unemployment, poverty and inequality			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Environmental Projects</li> <li>• Infrastructure Projects</li> <li>• Social</li> <li>• Non-State</li> </ul>			
<b>Method of calculation</b>	Consolidation of job opportunities created by Expanded Public Works Programmes, other capital projects and Community Works Programs			
<b>Data Limitation</b>	Lack of funding to implement local economic initiatives and capital programmes			
<b>Type of Data</b>	Output			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	To intensify the municipality's fight against unemployment, poverty and inequality			
<b>Indicator Responsibility</b>	<ul style="list-style-type: none"> <li>• Department of Community Services-Local Economic Development, Tourism, Agriculture and Sport, Arts and Recreation</li> <li>• Department of Technical Services-Project Management Unit and Expanded Public Works Programme Section</li> </ul>			
<b>Motivation for the adjustment</b>	N/A			

### 7.1.3 INSTITUTIONAL DEVELOPMENT

<b>Outcome Number</b>	<b>MMIC001</b>			
<b>Key Performance Area</b>	Institutional Capacity			
<b>Predetermined Objective</b>	Building institutional resilience and administrative capability			
<b>Key Focus Area</b>	Training and Development		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
				<b>Target</b>
	<b>Weighting</b>	35%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	1	
<b>Key Performance Indicator</b>	<b>Number of approved Workplace Skills Plan by April 2025</b>			
<b>Definition</b>	The skills plan the municipality is required, by law, to compile annually after conducting a skills audit.			
<b>Purpose/Importance</b>	To identify the skills gap amongst the municipal workforce and identify areas where capacity should be developed.			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Approved Workplace Skills Plan approved</li> <li>• Council Resolution</li> <li>• Skills Audit Report</li> </ul>			
<b>Method of calculation</b>	Counting			
<b>Data Limitation</b>	Lack of skills audit report			
<b>Type of Data</b>	Output			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Ensure that employees are capacitated in areas of responsibility to ensure that we have capable workforce			
<b>Indicator Responsibility</b>	Department of Corporate Services-Human Resources Development			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMIC002</b>			
<b>Key Performance Area</b>	Institutional Capacity			
<b>Predetermined Objective</b>	Building institutional resilience and administrative capability			
<b>Key Focus Area</b>	Recruitment and placement		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	5
			<b>Adjusted Target</b>	5
	<b>Weighting</b>	65%	<b>Quarter 1</b>	4
			<b>Quarter 2</b>	5
			<b>Quarter 3</b>	5
<b>Quarter 4</b>			5	
<b>Key Performance Indicator</b>	<b>Number of senior managers positions filled</b>			
<b>Definition</b>	Senior Managers as contemplated in section 54 and 56 of the Municipal Systems Amendment Act, 3 of 2022			
<b>Purpose/Importance</b>	To ensure that all funded vacant of senior managers are filled			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Organogram</li> <li>• Advertisements</li> <li>• Shortlisting Report</li> <li>• Interview Report</li> <li>• Appointments letters</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-compliance to Regulation 17 to the letter			
<b>Type of Data</b>	Output			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Ensure that all vacant positions for senior managers are filled within the stipulated timeframe			
<b>Indicator Responsibility</b>	Department of Corporate Services-Human Resources Division			
<b>Motivation for the adjustment</b>	N/A			



## 7.1.4 FINANCIAL MANAGEMENT

<b>Outcome Number</b>	<b>MMFM001</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Financial Management		<b>Baseline Indicator</b>	2
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
	<b>Weighting</b>	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
			<b>Quarter 4</b>	1
<b>Key Performance Indicator</b>	<b>Annual Cost Coverage Ratio</b>			
<b>Definition</b>	Cash, excluding unspent conditional grant that is on hand for at least one month for the municipality to meet all its fixed monthly obligations.			
<b>Purpose/Importance</b>	The ratio indicates the municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month.			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>C-Schedule-Statement of Financial Performance</li> </ul>			
<b>Method of calculation</b>	$\frac{((\text{Cash and Cash Equivalents} - \text{Unspent Conditional Grants} - \text{Overdraft}) + \text{Short Term Investment})}{\text{Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)}}$			
<b>Data Limitation</b>	Lack of submission of monthly reports			
<b>Type of Data</b>	Output			
<b>Calculation Type</b>	Months			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The norm range between 1 month to 3 months.			
<b>Indicator Responsibility</b>	Department of Finance Services-Budget and Reporting			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMFM002</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Financial Management		<b>Baseline Indicator</b>	1:5
			<b>Original Annual Target</b>	1:5
			<b>Adjusted Target</b>	1:5
				<b>Target</b>
	<b>Weighting</b>	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	1:5	
<b>Key Performance Indicator</b>	<b>Annual Liquidity Ratio</b>			
<b>Definition</b>	The ratio is used to assess the municipality's ability to pay back its Short-term Liabilities (Debt and Payables) with its Short-term Assets (Cash, Inventory, Receivables).			
<b>Purpose/Importance</b>	<ul style="list-style-type: none"> <li>• The higher the current ratio, the more capable the municipality will be to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels.</li> <li>• A financial ratio under 1 suggests that the municipality would be unable to pay all its current or short-term obligations if they fall due at any specific point.</li> </ul>			
<b>Source/Collection of Data</b>	• C-Schedule-Statement of Financial Performance			
<b>Method of calculation</b>	Current Assets / Current Liabilities			
<b>Data Limitation</b>	Lack of submission of monthly reports			
<b>Type of Data</b>	Output			
<b>Calculation Type</b>	Months			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The norm range between 1.5 to 2 :1			
<b>Indicator Responsibility</b>	Department of Finance Services-Budget and Reporting Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMFM003</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Financial Management		<b>Baseline Indicator</b>	Unqualified
			<b>Original Annual Target</b>	Unqualified
			<b>Adjusted Target</b>	Unqualified
	<b>Weighting</b>	15%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	Unqualified
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	<b>Unqualified with reduced matters of emphasis</b>			
<b>Definition</b>	Auditor General of South Africa audit opinion after regulatory audit process of the Annual Financial Statements and Annual Performance of the municipality.			
<b>Purpose/Importance</b>	To promote good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Annual Financial Statements</li> <li>• Annual Performance Report</li> <li>• Portfolio of Evidence</li> </ul>			
<b>Method of calculation</b>	Counting			
<b>Data Limitation</b>	Lack of submission of annual reports and portfolio of evidence			
<b>Type of Data</b>	Outcome			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Clean Audit			
<b>Indicator Responsibility</b>	Department of Finance Services-Budget and Reporting Division Office of the Municipal Manager-Integrated Development Planning and Performance Management and Development System Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMFM004</b>					
<b>Key Performance Area</b>	<b>Financial Management</b>					
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>					
<b>Key Focus Area</b>	Revenue Management		<b>Baseline Indicator</b>	65%		
			<b>Original Annual Target</b>		25%	
			<b>Adjusted Target</b>		25%	
	<b>Weighting</b>	10%		<b>Quarter 1</b>	N/A	
				<b>Quarter 2</b>		N/A
				<b>Quarter 3</b>		N/A
<b>Quarter 4</b>				25%		
<b>Key Performance Indicator</b>	<b>Annual percentage of outstanding service debtors to revenue</b>					
<b>Definition</b>	The amount of outstanding debtor's arrear amount against the municipality's operating revenue					
<b>Purpose/Importance</b>	To account on the municipality's effective implementation of Credit Control and Debt Collection Policy					
<b>Source/Collection of Data</b>	• C-Schedule					
<b>Method of calculation</b>	Total outstanding service debtors (Gross, excluding VAT)/revenue received for services calculated per annum (All consumer debtors included excluding developer contributions)					
<b>Data Limitation</b>	Lack of submission of monthly reports and portfolio of evidence					
<b>Type of Data</b>	Output					
<b>Calculation Type</b>	Percentage					
<b>Reporting Cycle</b>	Annually					
<b>New Indicator</b>	Revised					
<b>Desired Performance</b>	Clean Audit					
<b>Indicator Responsibility</b>	Department of Finance Services-Budget and Reporting					
<b>Motivation for the adjustment</b>	N/A					

<b>Outcome Number</b>	<b>MMFM005</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Revenue Management		<b>Baseline Indicator</b>	53%	
			<b>Original Annual Target</b>		65%
			<b>Adjusted Target</b>		55%
	<b>Weighting</b>	15%		<b>Quarter 1</b>	33%
				<b>Quarter 2</b>	58%
				<b>Quarter 3</b>	48%
<b>Quarter 4</b>				55%	
<b>Key Performance Indicator</b>	<b>Percentage collection rate maintained annually</b>				
<b>Definition</b>	It measures increases or decreases in debtors relative to annual billed revenue. In addition, to determine the real collection rate, bad debts written off is taken into consideration.				
<b>Purpose/Importance</b>	Assessing the collection ratio will provide an indication of the performance against a few areas, for example: <ul style="list-style-type: none"> <li>• Quality of credit control - ensuring that what is billed is collected; and</li> <li>• Quality of revenue management - the ability to set affordable tariffs and bill correctly.</li> </ul>				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	Gross Debtors Opening Balance + Billed Revenue – Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100				
<b>Data Limitation</b>	<ul style="list-style-type: none"> <li>• Estimates</li> <li>• Incorrect billing</li> </ul>				
<b>Type of Data</b>	Outcome				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	<ul style="list-style-type: none"> <li>• If the ratio is below the norm this is an indication that revenue collection of the municipality requires urgent attention, and corrective measures should be implemented.</li> <li>• A municipality with outstanding debtors should aim at achieving a collection rate of more than 100%.</li> <li>• The results from this ratio should be viewed along with results from the age analysis and net debtor's day's ratio.</li> </ul>				
<b>Indicator Responsibility</b>	Department of Finance Services-Revenue Management Division				
<b>Motivation for the adjustment</b>	Target adjusted in line with the mid-year performance and full year forecast.				

<b>Outcome Number</b>	<b>MMFM006</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Revenue Management		<b>Baseline Indicator</b>	21.39%
			<b>Original Annual Target</b>	21.39%
			<b>Adjusted Target</b>	21.39%
	<b>Weighting</b>	10%	<b>Quarter 1</b>	5.34%
			<b>Quarter 2</b>	10.69%
			<b>Quarter 3</b>	16.04%
<b>Quarter 4</b>			21.39%	
<b>Key Performance Indicator</b>	<b>Percentage household earning less than R 4 200.00 per month with access to basic service delivery</b>			
<b>Definition</b>	Identification of the number of the poorest of the poor households within the municipal area			
<b>Purpose/Importance</b>	Provide allocation in the budget for indigent subsidy to the poorest of the poor households.			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• C-Schedule</li> </ul>			
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>• Budget Allocation-denominator</li> <li>• Actual spending on registered indigent households-numerator</li> </ul>			
<b>Data Limitation</b>	Non-registration of indigent households			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Percentage number of households registered as formal indigent households who received the benefit of the free basic services against the total number of households			
<b>Indicator Responsibility</b>	Department of Finance Services-Revenue Management Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMFM007</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Financial Management		<b>Baseline Indicator</b>	97%
			<b>Original Annual Target</b>	100%
			<b>Adjusted Target</b>	100%
	<b>Weighting</b>	10%	<b>Quarter 1</b>	25%
			<b>Quarter 2</b>	50%
			<b>Quarter 3</b>	60%
<b>Quarter 4</b>			100%	
<b>Key Performance Indicator</b>	<b>The percentage of municipality's capital budget spent on projects, identified for a particular year in terms of the municipality's Integrated Development Plan 2024/2025</b>			
<b>Definition</b>	Measures the municipality's ability to implement capital projects and monitor the risks associated with non-implementation.			
<b>Purpose/Importance</b>	Assess whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget.			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• C-Schedule</li> </ul>			
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>• Capital budget allocation-denominator</li> <li>• Capital budget actual expenditure-numerator</li> </ul>			
<b>Data Limitation</b>	Lack of supporting documentation			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The norm range between 95% and 100%			
<b>Indicator Responsibility</b>	Department of Finance Services-Revenue Management Division			
<b>Motivation for the adjustment</b>	Target adjusted in line with the mid-year performance and full year forecast.			

<b>Outcome Number</b>	<b>MMFM008</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Supply Chain Management		<b>Baseline Indicator</b>	3%
			<b>Original Annual Target</b>	3%
			<b>Adjusted Target</b>	3%
	<b>Weighting</b>	5%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			3%	
<b>Key Performance Indicator</b>	<b>Percentage annual procurement spent awarded to youth owned enterprise</b>			
<b>Definition</b>	Measures the municipality's ability promote the youth involvement in the local economy.			
<b>Purpose/Importance</b>	Assess whether the municipality has effective controls in place to ensure that approved policies are implemented as required			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• C-Schedule</li> <li>• Supply Chain Management Reports</li> </ul>			
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>• Capital budget allocation-denominator</li> <li>• Capital budget actual expenditure on youth enterprises-numerator</li> </ul>			
<b>Data Limitation</b>	Lack of supporting documentation			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The norm is 5%			
<b>Indicator Responsibility</b>	Department of Finance Services-Supply Chain Management Division			
<b>Motivation for the adjustment</b>	N/A			



<b>Outcome Number</b>	<b>MMFM009</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Supply Chain Management		<b>Baseline Indicator</b>	5%
			<b>Original Annual Target</b>	5%
			<b>Adjusted Target</b>	5%
	<b>Weighting</b>	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			5%	
<b>Key Performance Indicator</b>	<b>Percentage of annual procurement spent awarded to local economy</b>			
<b>Definition</b>	Measures the municipality's ability promote the local enterprises involvement in the local economy.			
<b>Purpose/Importance</b>	Assess whether the municipality has effective controls in place to ensure that approved policies are implemented as required			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• C-Schedule</li> <li>• Supply Chain Management Reports</li> </ul>			
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>• Capital budget allocation-denominator</li> <li>• Capital budget actual expenditure on local enterprises-numerator</li> </ul>			
<b>Data Limitation</b>	Lack of supporting documentation			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The norm is 30%			
<b>Indicator Responsibility</b>	Department of Finance Services-Supply Chain Management Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMFM010</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Assets, Equipment and Fleet Management		<b>Baseline Indicator</b>	03.30%
			<b>Original Annual Target</b>	4%
			<b>Adjusted Target</b>	4%
	<b>Weighting</b>	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			4%	
<b>Key Performance Indicator</b>	<b>Percentage of repairs and maintenance budget against the operational budget</b>			
<b>Definition</b>	Measures the municipality's ability promote the local enterprises involvement in the local economy.			
<b>Purpose/Importance</b>	Assess whether the municipality has effective controls in place to ensure that approved policies are implemented as required			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• C-Schedule</li> <li>• Supply Chain Management Reports</li> </ul>			
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>• Capital budget allocation-denominator</li> <li>• Capital budget actual expenditure on local enterprises-numerator</li> </ul>			
<b>Data Limitation</b>	Lack of supporting documentation			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The norm is 30%			
<b>Indicator Responsibility</b>	Department of Finance Services-Budget and Reporting Division			
<b>Motivation for the adjustment</b>	N/A			

### 7.1.5 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

<b>Outcome Number</b>	<b>MMGG001</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency and accountability</b>			
<b>Key Focus Area</b>	Risk Management		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
	<b>Weighting</b>	10%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
			<b>Quarter 4</b>	1
<b>Key Performance Indicator</b>	<b>Number of quarterly Strategic and Operational Risk Register Reports submitted to council</b>			
<b>Definition</b>	A register of strategic risks and internal controls put in place to mitigate against occurrence of such risks			
<b>Purpose/Importance</b>	Identification of strategic risks and implementation of mitigation strategies.			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Quarterly Reports submitted to council with an analysis from the Acting Chief Risk Officer and progress made on actions implemented within 30 days after the end of the quarter</li> <li>Council resolution</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of supporting documentation			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	All strategic risks to be on an acceptable tolerance level			
<b>Indicator Responsibility</b>	Office of the Municipal Manager-Risk Management Unit			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMGG002</b>					
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>					
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency and accountability</b>					
<b>Key Focus Area</b>	Risk Management		<b>Baseline Indicator</b>	1		
			<b>Original Annual Target</b>		1	
			<b>Adjusted Target</b>		1	
	<b>Weighting</b>	10%		<b>Quarter 1</b>	N/A	
				<b>Quarter 2</b>		N/A
				<b>Quarter 3</b>		N/A
				<b>Quarter 4</b>		1
<b>Key Performance Indicator</b>	<b>Number of Risk Management Policies developed and approved by council by 30 June 2025</b>					
<b>Definition</b>	A policy framework on how to treat strategic risks.					
<b>Purpose/Importance</b>	Identification of strategic risks and implementation of mitigation strategies.					
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Approved Risk Management Policy Council Resolution Minutes of Risk Management Committee</li> </ul>					
<b>Method of calculation</b>	Count					
<b>Data Limitation</b>	Lack of supporting documentation					
<b>Type of Data</b>	Non-cumulative					
<b>Calculation Type</b>	Number					
<b>Reporting Cycle</b>	Annually					
<b>New Indicator</b>	Revised					
<b>Desired Performance</b>	Municipality with a control environment to ensure that risks are within the acceptable tolerance level					
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Risk Management Unit					
<b>Motivation for the adjustment</b>	N/A					
<b>Outcome Number</b>	<b>MMGG003</b>					
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>					
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency and accountability</b>					
<b>Key Focus Area</b>	Risk Management		<b>Baseline Indicator</b>	1		
			<b>Original Annual Target</b>		1	
			<b>Adjusted Target</b>		1	
	<b>Weighting</b>	15%		<b>Quarter 1</b>	N/A	
				<b>Quarter 2</b>		N/A
				<b>Quarter 3</b>		N/A
				<b>Quarter 4</b>		1
<b>Key Performance Indicator</b>	<b>Number of Risk Assessments conducted by 30 June 2025</b>					
<b>Definition</b>	Assurance that risks assessment has been conducted by submission of reports.					
<b>Purpose/Importance</b>	To ensure that impact and likelihood of risks have been assessed					
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Strategic Risk Register and Operational Risk Register Assessment Report</li> <li>Attendance Registers</li> </ul>					
<b>Method of calculation</b>	Count					
<b>Data Limitation</b>	Lack of supporting documentation					
<b>Type of Data</b>	Non-cumulative					
<b>Calculation Type</b>	Number					
<b>Reporting Cycle</b>	Annually					
<b>New Indicator</b>	Revised					
<b>Desired Performance</b>	Updated risk registers wherein the risks are at an acceptable tolerance level.					
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Risk Management Unit					
<b>Motivation for the adjustment</b>	N/A					

<b>Outcome Number</b>	<b>MMGG004</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency and accountability</b>			
<b>Key Focus Area</b>	Risk Management		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
	<b>Weighting</b>	10%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
			<b>Quarter 4</b>	1
<b>Key Performance Indicator</b>	<b>Number of Risk Management Meetings held by 30 June 2025</b>			
<b>Definition</b>	A committee where all the risks management related issues are discussed, and recommendations made to the accounting officer			
<b>Purpose/Importance</b>	To promote good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations</li> <li>• Attendance Registers</li> <li>• Minutes</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-sitting of meetings			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Regular reporting on the activities of the Risk Management Committee			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Risk Management Unit			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMGG005</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency and accountability</b>			
<b>Key Focus Area</b>	Risk Management		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
	<b>Weighting</b>	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
			<b>Quarter 4</b>	1
<b>Key Performance Indicator</b>	<b>Number of Fraud Prevention Policy developed and approved by council by 30 June 2025</b>			
<b>Definition</b>	A fraud prevention policy approved to mitigate against the activities that could results in fraud			
<b>Purpose/Importance</b>	To promote good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Approved Fraud Prevention Policy Council Resolution</li> <li>• Invitations</li> <li>• Minutes of Risk Management Committee meeting</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Environment-design for effective and efficient internal controls to curb against fraudulent activities			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Risk Management Unit			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMGG006</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency and accountability</b>			
<b>Key Focus Area</b>	Internal Audit		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
	<b>Weighting</b>	10%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	<b>Number of Internal Audit Plan developed and approved by Audit Committee by 31 August 2024</b>			
<b>Definition</b>	An internal audit plan that will direct the activities of the Audit and Performance Audit Committee and Internal Audit Unit and Integrated Development Plan and Performance Management and Development Division for the year ahead approved.			
<b>Purpose/Importance</b>	An approved schedule of activities for an effective and efficient operations			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Approved Internal Audit Plan</li> <li>• Invitations</li> <li>• Minutes of Audit and Performance Audit Committee Meeting</li> <li>• Attendance Registers</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-sitting of the committee			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	A well-coordinated and synchronised operations			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Internal Audit Unit			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMGG007</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency and accountability</b>			
<b>Key Focus Area</b>	Internal Audit		<b>Baseline Indicator</b>	2
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	1
	<b>Weighting</b>	10%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of Audit Committee meetings held by 30 June 2025</b>			
<b>Definition</b>	A committee of council that assist council to apply its oversight role			
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations</li> <li>• Attendance Registers</li> <li>• Minutes</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-sitting of the committee			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	A well-coordinated and synchronised operations			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Internal Audit Unit			
<b>Motivation for the adjustment</b>	N/A			



<b>Outcome Number</b>	<b>MMGG008</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency and accountability</b>				
<b>Key Focus Area</b>	Internal Audit		<b>Baseline Indicator</b>	1	
			<b>Original Annual Target</b>		1
			<b>Adjusted Target</b>		1
	<b>Weighting</b>	10%		<b>Quarter 1</b>	1
				<b>Quarter 2</b>	N/A
				<b>Quarter 3</b>	N/A
				<b>Quarter 4</b>	N/A
<b>Key Performance Indicator</b>	<b>Number of Audit and Performance Audit Committee Charter developed and approved by 31 August 2024</b>				
<b>Definition</b>	A charter to guide the activities of the Audit and Performance Audit Committee				
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Approved Audit and Performance Audit Committee Charter</li> <li>Council Resolution</li> </ul>				
<b>Method of calculation</b>	Count				
<b>Data Limitation</b>	Non-sitting of the committee				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Number				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	A well-coordinated and synchronised operations				
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Internal Audit Unit				
<b>Motivation for the adjustment</b>	N/A				
<b>Outcome Number</b>	<b>MMGG009</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency and accountability</b>				
<b>Key Focus Area</b>	Internal Audit		<b>Baseline Indicator</b>	4	
			<b>Original Annual Target</b>		4
			<b>Adjusted Target</b>		4
	<b>Weighting</b>	10%		<b>Quarter 1</b>	1
				<b>Quarter 2</b>	1
				<b>Quarter 3</b>	1
				<b>Quarter 4</b>	1
<b>Key Performance Indicator</b>	<b>Number of reports on implementation of Internal Audit Plan issued by 30 June 2024</b>				
<b>Definition</b>	A plan to guide the activities of the Internal Audit Unit's activities				
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability				
<b>Source/Collection of Data</b>	Internal Audit Reports on implementation of the Approved Internal Audit Plan				
<b>Method of calculation</b>	Count				
<b>Data Limitation</b>	Non-submission of reports				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Number				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Regular reports to account on the activities of the Internal Audit Unit				
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Internal Audit Unit				
<b>Motivation for the adjustment</b>	N/A				

<b>Outcome Number</b>	<b>MMGG010</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency and accountability</b>			
<b>Key Focus Area</b>	Internal Audit		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	
	<b>Weighting</b>	10%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of reports issued on implementation of Internal Audit findings by management by 30 June 2024</b>			
<b>Definition</b>	Findings issued by the internal audit unit recommending measures to be taken to ensure effective and efficient internal controls			
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Internal Audit Tracking Registers</li> <li>• Follow up report</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of responses			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Environmental-design conducive for effective and efficient internal controls			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Internal Audit Unit			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMGG011</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency and accountability</b>			
<b>Key Focus Area</b>	Internal Audit		<b>Baseline Indicator</b>	3
			<b>Original Annual Target</b>	3
			<b>Adjusted Target</b>	3
	<b>Weighting</b>	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	0
<b>Quarter 4</b>			3	
<b>Key Performance Indicator</b>	<b>Number of reports issued on implementation of Auditor General of South Africa audit findings on the Audit Report 2023/2024 by management per month</b>			
<b>Definition</b>	Findings issued by the Auditor General of South Africa recommending measures to be taken to ensure effective and efficient internal controls			
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Audit Action Plan</li> <li>• Internal Audit Follow Up Reports on Auditor General of South Africa Audit Action Plan</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of responses			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Environmental-design conducive for effective and efficient internal controls			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Internal Audit Unit			
<b>Motivation for the adjustment</b>	The Audit Action Recovery Plan is tabled to council on the 31 January 2025 and approved by council on the 31 March 2025 with the adoption of the Overtight Report. Reporting on the implementation of the Audit Action Recovery Plan happens in the fourth quarter.			

<b>Outcome Number</b>	<b>MMGG012</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency and accountability</b>			
<b>Key Focus Area</b>	Internal Audit		<b>Baseline Indicator</b>	2
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
	<b>Weighting</b>	5%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	<b>Number of Audit Action Plan developed to address Auditor General of South Africa Audit Findings on the Audit Report 2023/2024 and submitted to council for approval on or before 31 January 2025</b>			
<b>Definition</b>	A plan developed and approved on how to implement measures to address Auditor General of South Africa audit findings towards clean audit			
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Audit Action Plan</li> <li>• Internal Audit Follow Up Reports on Auditor General of South Africa Audit Action Plan</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of responses			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Environmental-design conducive for effective and efficient internal controls			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Internal Audit Unit			
<b>Motivation for the adjustment</b>	N/A			

## 7.1.6 PUBLIC PARTICIPATION

<b>Outcome Number</b>	<b>MMPP001</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Integrated Development Planning		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
	<b>Weighting</b>	10%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
			<b>Quarter 4</b>	N/A
<b>Key Performance Indicator</b>	<b>Number of Integrated Development Review Process Plan 2024/2025 adopted by council by 31 August 2024</b>			
<b>Definition</b>	A plan developed which consists of the institutional arrangements and programme of action to review the Integrated Development Plan and compilation of the Budget			
<b>Purpose/Importance</b>	To agree on the organisational structure and timeframes regarding the review of the Integrated Development Plan and the compilation of the Budget			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Adopted Integrated Development Plan Review Process Plan 2024/2025</li> <li>• Council Resolution</li> <li>• Invitations</li> <li>• Minutes of the Public Participation Process</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-sitting of council			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	A coordinated and synchronised public participation in the municipal planning budgeting processes.			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMPP002</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Integrated Development Planning		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
	<b>Weighting</b>	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	<b>Number of reviewed Draft Integrated Development Plan 2024/2025 adopted by council by 31 March 2025</b>			
<b>Definition</b>	An overall strategic plan of the municipality which informs all the development trajectory of the municipality during the term of the municipal council			
<b>Purpose/Importance</b>	To agree on the organisational structure and timeframes regarding the review of the Integrated Development Plan and the compilation of the Budget			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Adopted Draft Integrated Development Plan 2025/2026</li> <li>• Council Resolutions</li> <li>• Approved Integrated Development Plan Review Process Plan 2024/2025</li> <li>• Invitations</li> <li>• Attendance registers Minutes of Various Meetings</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-sitting of council			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	A single strategic plan for the municipality			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMPP003</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Integrated Development Planning		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
	<b>Weighting</b>	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
			<b>Quarter 4</b>	1
<b>Key Performance Indicator</b>	<b>Number of reviewed Integrated Development Plan 2025/2026 approved by council by 31 May 2025</b>			
<b>Definition</b>	An overall strategic plan of the municipality which informs all the development trajectory of the municipality during the term of the municipal council			
<b>Purpose/Importance</b>	To agree on the organisational structure and timeframes regarding the review of the Integrated Development Plan and the compilation of the Budget			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Approved Draft Integrated Development Plan 2024/2023</li> <li>• Council Resolutions</li> <li>• Approved Integrated Development Plan Review Process Plan 2023/2024</li> <li>• Invitations</li> <li>• Attendance registers Minutes of Various Meetings</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-sitting of council			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	A single strategic plan for the municipality			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMPP004</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Performance Management and Development Systems		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
	<b>Weighting</b>	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of Service Delivery and Budget Implementation Plan 2025/2026 developed and submitted to the Executive Mayor for approval by 14 June 2025</b>			
<b>Definition</b>	A management tool for the implementation of the integrated development plan and the budget			
<b>Purpose/Importance</b>	To ensure that each municipal operational and capital vote expenditure addresses the key performance areas and objectives contained in the integrated development plan			
<b>Source/Collection of Data</b>	Approved Service Delivery and Budget Implementation Plan			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-sitting of council			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	To ensures that the budget is spend in accordance with the integrated development			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division			
<b>Motivation for the adjustment</b>	N/A			



<b>Outcome Number</b>	<b>MMPP005</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Performance Management and Development Systems		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
	<b>Weighting</b>	5%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	<b>Number of Performance Agreements for the financial year 2024/2025-with its Annexures, developed and signed between the Executive Mayor and the Municipal Manager by 30 July 2024</b>			
<b>Definition</b>	A performance agreement between the Executive Mayor and the Municipal Manager with clear key performance indicators and targets			
<b>Purpose/Importance</b>	To clarify the expectations between the Executive Mayor and the Municipal Manager for the year ahead			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Signed Performance Agreement</li> <li>• Signed Performance Plan</li> <li>• Signed Personal Development Plan</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of the signed agreement and annexures			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	To ensures that the Municipal Manager achieves all the targets set for all the key performance indicators			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMPP006</b>			
<b>Key Performance Area</b>	Public Participation			
<b>Predetermined Objective</b>	Putting people first and engaging with communities			
<b>Key Focus Area</b>	Performance Management and Development Systems		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	5
			<b>Adjusted Target</b>	5
	<b>Weighting</b>	5%	<b>Quarter 1</b>	<b>4</b>
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	<b>Number of Performance Agreements for the financial year 2024/2025-with its Annexures, developed and signed between the Municipal Manager and Senior Managers by 30 July 2025</b>			
<b>Definition</b>	A performance agreement between the Directors and the Municipal Manager with clear key performance indicators and targets			
<b>Purpose/Importance</b>	To clarify the expectations between the Directors and the Municipal Manager for the year ahead			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Signed Performance Agreement</li> <li>• Signed Performance Plan</li> <li>• Signed Personal Development Plan</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of the signed agreement and annexures			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	To ensures that the Directors achieves all the targets set for all the key performance indicators			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMPP007</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Performance Management and Development Systems		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
	<b>Weighting</b>	5%	<b>Quarter 1</b>	4
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	<b>Number of Performance Agreements for the financial year 2024/2025-with its Annexures, developed and signed between the Municipal Manager and Managers and Supervisors in the Office of the Municipal Manager by 30 July 2024</b>			
<b>Definition</b>	A performance agreement between the Managers and the Municipal Manager with clear key performance indicators and targets			
<b>Purpose/Importance</b>	To clarify the expectations between the Managers and the Municipal Manager for the year ahead			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Signed Performance Agreement</li> <li>• Signed Performance Plan</li> <li>• Signed Personal Development Plan</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of the signed agreement and annexures			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	To ensures that the Directors achieves all the targets set for all the key performance indicators			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMPP008</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Reporting		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
	<b>Weighting</b>	10%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of quarterly reports submitted to council within 30 days after the end of each quarter</b>			
<b>Definition</b>	Reports submitted to council as per Section 52(d) of the Municipal Finance Management Act, 56 of 2003			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Quarterly Section 52(d) Reports submitted to council</li> <li>• Council Resolution</li> <li>• Portfolio of Evidence</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	To ensure that monitoring and evaluation is being implemented.			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMPP009</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Reporting		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
	<b>Weighting</b>	10%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
			<b>Quarter 4</b>	N/A
<b>Key Performance Indicator</b>	<b>Number of Annual Performance Report 2023/2024 submitted to council by 31 July 2024 and to Auditor General of South Africa by the 31 August 2024</b>			
<b>Definition</b>	Reports submitted to council as per Section 46 of the Municipal Systems Act, 32 of 2000			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Section 46 Report submitted to council</li> <li>Council Resolution</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	To ensure that monitoring and evaluation is being implemented.			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMPP010</b>			
<b>Key Performance Area</b>	Public Participation			
<b>Predetermined Objective</b>	Putting people first and engaging with communities			
<b>Key Focus Area</b>	Reporting		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
	<b>Weighting</b>	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	1
			<b>Quarter 4</b>	N/A
<b>Key Performance Indicator</b>	<b>Number of draft Annual Report 2023/2024 tabled to council by 31 January 2025</b>			
<b>Definition</b>	Reports submitted to council as per Section 121 of the Municipal Finance Management Act, 56 of 2003			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Tabled Annual Report 2023/2024</li> <li>• Resolution</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	To ensure that monitoring and evaluation is being implemented.			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMPP011</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Public Participation		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
	<b>Weighting</b>	5%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of quarterly community meetings on the progress report on the implementation of the Integrated Development Plan 2024/2025, Budget 2024/2025 and Service Delivery and Budget Implementation Plan 2024/2025 within 30 days after the end of each quarter</b>			
<b>Definition</b>	Meeting held by the Executive Mayor with communities as feedback on the implementation of the integrated development plan and budget			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Public Notices</li> <li>• Attendance Registers</li> <li>• Minutes</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Failure to hold meetings			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	To enhance community participation in municipal planning and budgeting processes.			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>MMPP012</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Reporting		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
	<b>Weighting</b>	5%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	Number of Mid-year Budget and Performance Assessment Reports tabled to council by 31 January 2025			
<b>Definition</b>	Reports submitted to council as per Section 72 of the Municipal Finance Management Act, 56 of 2003			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Tabled Mid-Year Budget and Performance Assessment Report</li> <li>• Council Resolution</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	To ensure that monitoring and evaluation is being implemented.			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division			
<b>Motivation for the adjustment</b>	N/A			



<b>Outcome Number</b>	<b>MMPP013</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Performance Management and Development Systems		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
	<b>Weighting</b>	5%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	Number of formal appraisal sessions held with Senior Managers reporting directly to the Municipal Manager			
<b>Definition</b>	A meeting where the Appraisal Committee discussed the performance of all the senior managers.			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitation</li> <li>• Quarterly Performance Report</li> <li>• Portfolio of Evidence</li> <li>• Council Resolution</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	To ensure that monitoring and evaluation is being implemented.			
<b>Indicator Responsibility</b>	Office of the Municipal Manager -Integrated Development Planning and Performance Management and Development Systems Division			
<b>Motivation for the adjustment</b>	N/A			

## 7.2 DIRECTOR TECHNICAL SERVICES SCORECARD

### 7.2.1 BASIC DELIVERY

<b>Output Number</b>	<b>DTBS001</b>				
<b>Key Performance Area</b>	<b>Basic Service</b>				
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>				
<b>Key Focus Area</b>	Water and Sanitation Infrastructure		<b>Baseline Indicator</b>	71%	
			<b>Annual Target</b>		80%
			<b>Adjustment Target</b>		71
	<b>Weighting</b>	10%		<b>Quarter 1</b>	80%
				<b>Quarter 2</b>	80%
				<b>Quarter 3</b>	71%
<b>Quarter 4</b>				71%	
<b>Key Performance Indicator</b>	<b>Percentage of households with access to basic sanitation</b>				
<b>Definition</b>	The basic sanitation service standards provided to the communities				
<b>Purpose/Importance</b>	That each household is provided with quality basic sanitation				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Total number of households in the municipality per valuation roll and new developments figures-denominator</li> <li>• Actual households in the municipality provided with the basic sanitation service levels in terms of RDP standards on the layout plans of all the towns and townships-numerator</li> </ul>				
<b>Method of calculation</b>	Count				
<b>Data Limitation</b>	Non-submission of reports				
<b>Type of Data</b>	Non-Cumulative				
<b>Calculation Type</b>	Number				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	All households receive basic sanitation services				
<b>Indicator Responsibility</b>	Department of Technical Services-Water and Sanitation Operations and Maintenance Division				
<b>Motivation for the adjustment</b>	Based on the mapping and the listing as per the municipal valuation roll, the recalculated percentage access is at 71%				

<b>Output Number</b>	DTBS002			
<b>Key Performance Area</b>	Basic Service			
<b>Predetermined Objective</b>	Supporting the delivery of municipal services to the right quality and standard			
<b>Key Focus Area</b>	Water and Sanitation Infrastructure		<b>Baseline Indicator</b>	100%
			<b>Annual Target</b>	100%
			<b>Adjustment Target</b>	100%
	<b>Weighting</b>	10%	<b>Quarter 1</b>	100%
			<b>Quarter 2</b>	100%
			<b>Quarter 3</b>	100%
<b>Quarter 4</b>			100%	
<b>Key Performance Indicator</b>	Percentage of household with access to basic water supply			
<b>Definition</b>	The basic water service standards provided to the communities			
<b>Purpose/Importance</b>	That each household is provided with quality basic water			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Total number of households in the municipality per valuation roll and new developments figures-denominator</li> <li>• Actual households in the municipality provided with the basic water service levels within the 200-meter radius on the layout plans of all the towns and townships-numerator</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	All households receive basic water services			
<b>Indicator Responsibility</b>	Department of Technical Services-Water and Sanitation Operations and Maintenance Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DTBS003</b>			
<b>Key Performance Area</b>	<b>Basic Service</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
<b>Key Focus Area</b>	Water and Sanitation Infrastructure		<b>Baseline Indicator</b>	4
			<b>Annual Target</b>	4
			<b>Adjustment Target</b>	4
	<b>Weighting</b>	10%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of awareness campaigns on water conservation and demand management conducted annually</b>			
<b>Definition</b>	To capacitate communities on the usage and preservation of water			
<b>Purpose/Importance</b>	To provide capacity building			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Notices</li> <li>• Attendance Registers</li> <li>• Reports</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Knowledgeable communities on water usage and preservation			
<b>Indicator Responsibility</b>	Department of Technical Services-Water and Sanitation Bulk, Operations and Maintenance Divisions			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DTBS004</b>			
<b>Key Performance Area</b>	<b>Basic Service</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
<b>Key Focus Area</b>	Electricity, Energy Efficiency and Renewable Energy	<b>Baseline Indicator</b>	96%	
		<b>Annual Target</b>	96%	
		<b>Adjustment Target</b>	96%	
	<b>Weighting</b>	10%	<b>Quarter 1</b>	96%
			<b>Quarter 2</b>	96%
			<b>Quarter 3</b>	96%
<b>Quarter 4</b>			96%	
<b>Key Performance Indicator</b>	<b>Percentage of household with access to basic electricity supply</b>			
<b>Definition</b>	Household with basic electricity service level connected to the grid			
<b>Purpose/Importance</b>	To provide capacity building			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Total number of households in the municipality per valuation roll and new developments figures-denominator</li> <li>Actual households in the municipality provided with the basic electricity service levels on the layout plans of all the towns and townships-numerator</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Noncumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	All household receives basic electricity service level connected to the grid			
<b>Indicator Responsibility</b>	Department of Technical Services-Electricity Services Division			
<b>Motivation for the adjustment</b>	N/A			
<b>Level of achievement Quarter 1</b>	<b>Reasons for the variance</b>	<b>Measures taken to address underperformance</b>		
<b>Output Number</b>	<b>DTBS005</b>			
<b>Key Performance Area</b>	<b>Basic Service</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
<b>Key Focus Area</b>	Electricity, Energy Efficiency and Renewable Energy	<b>Baseline Indicator</b>	4	
		<b>Annual Target</b>	4	
		<b>Adjustment Target</b>	4	
	<b>Weighting</b>	10%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of public awareness campaigns on energy savings and efficiency conducted annually</b>			
<b>Definition</b>	To capacitate communities on the electricity usage			
<b>Purpose/Importance</b>	To provide capacity building			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Notices</li> <li>Attendance Registers</li> <li>Reports</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Knowledgeable communities on electricity usage			
<b>Indicator Responsibility</b>	Department of Technical Services-Electricity Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DTBS006</b>			
<b>Key Performance Area</b>	<b>Basic Service</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
<b>Key Focus Area</b>	Roads and Stormwater Infrastructure		<b>Baseline Indicator</b>	3.3 km
			<b>Annual Target</b>	3.5 km
			<b>Adjustment Target</b>	3.5KM
	<b>Weighting</b>	15%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			3.5 km	
<b>Key Performance Indicator</b>	<b>Number of kilometre of gravel roads converted to paving/surfaced roads annually.</b>			
<b>Definition</b>	Roads that are upgraded to paving			
<b>Purpose/Importance</b>	Ensure accessible road infrastructure			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Consultant Appointment Letter</li> <li>• Contractors Appointment Letter</li> <li>• Site Establishment Meeting Minutes</li> <li>• Programme of Works</li> <li>• Completion certificate</li> </ul>			
<b>Method of calculation</b>	Measurement			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Completed paved road			
<b>Indicator Responsibility</b>	Department of Technical Services-Roads and Stormwater Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	DTBS007			
<b>Key Performance Area</b>	Basic Service			
<b>Predetermined Objective</b>	Supporting the delivery of municipal services to the right quality and standard			
<b>Key Focus Area</b>	Fleet Management		<b>Baseline Indicator</b>	40
			<b>Annual Target</b>	40
			<b>Adjustment Target</b>	N/A
	<b>Weighting</b>	5%	<b>Quarter 1</b>	10
			<b>Quarter 2</b>	10
			<b>Quarter 3</b>	10
<b>Quarter 4</b>			10	
<b>Key Performance Indicator</b>	Number of White and Yellow vehicles Serviced.			
<b>Definition</b>	Municipal fleet serviced			
<b>Purpose/Importance</b>	Ensure working			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Consultant Appointment Letter</li> <li>• Contractors Appointment Letter</li> <li>• Site Establishment Meeting Minutes</li> <li>• Programme of Works</li> <li>• Completion certificate</li> </ul>			
<b>Method of calculation</b>	Report on vehicles Serviced and Service Book.			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Serviced and working fleet			
<b>Indicator Responsibility</b>	Department of Technical Services-Fleet Management Division			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DTBS008</b>			
<b>Key Performance Area</b>	<b>Basic Service</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
<b>Key Focus Area</b>	Planning and Property Development		<b>Baseline Indicator</b>	4
			<b>Annual Target</b>	4
			<b>Adjustment Target</b>	4
	<b>Weighting</b>	15%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of Municipal Planning Tribunal Seatings held</b>			
<b>Definition</b>	A committee responsible for land use management			
<b>Purpose/Importance</b>	Ensuring that land is used for purposes intended for			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitation</li> <li>• Attendance Register</li> <li>• Minutes</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-sitting of the committee			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Serviced and working fleet			
<b>Indicator Responsibility</b>	Department of Technical Services-Urban Planning and Human Settlement Division			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DTBS009</b>			
<b>Key Performance Area</b>	<b>Basic Service</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
<b>Key Focus Area</b>	Planning and Property Development		<b>Baseline Indicator</b>	1
			<b>Annual Target</b>	1
			<b>Adjustment Target</b>	1
	<b>Weighting</b>	5%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of New Townships developed and proclaimed</b>			
<b>Definition</b>	New development for sustainable human settlements			
<b>Purpose/Importance</b>	Ensure security of tenure and housing			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Approved Layout in Ficksburg-Katlehong 1 and 2, Majoteng and Oustad</li> <li>• Township Establishment Approval</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of funding and land availability			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Proclaimed township for erven allocation			
<b>Indicator Responsibility</b>	Department of Technical Services-Urban Planning and Human Settlement Division			
<b>Motivation for the adjustment</b>	N/A			



<b>Output Number</b>	<b>DTBS010</b>			
<b>Key Performance Area</b>	<b>Basic Service</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
<b>Key Focus Area</b>	Planning and Property Development		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	2
			<b>Adjustment Target</b>	2
	<b>Weighting</b>	5%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			2	
<b>Key Performance Indicator</b>	<b>Number of ablution facilities renovated in all four towns of the municipality</b>			
<b>Definition</b>	Ablution facilities in all towns maintained			
<b>Purpose/Importance</b>	Clean environment			
<b>Source/Collection of Data</b>	Before and after photos			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of funding			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Clean and usable ablution facilities			
<b>Indicator Responsibility</b>	Department of Technical Services-Urban Planning and Human Settlement Division			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DTBS011</b>			
<b>Key Performance Area</b>	<b>Basic Service</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
<b>Key Focus Area</b>	Planning and Property Development		<b>Baseline Indicator</b>	2
			<b>Original Annual Target</b>	2
			<b>Adjustment Target</b>	3
	<b>Weighting</b>	5%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			2	
<b>Key Performance Indicator</b>	<b>Number of community halls renovated within the four towns of the municipality</b>			
<b>Definition</b>	Community halls in all towns maintained			
<b>Purpose/Importance</b>	Clean environment			
<b>Source/Collection of Data</b>	Before and after photos			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of funding			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Clean and usable community halls			
<b>Indicator Responsibility</b>	Department of Technical Services-Urban Planning and Human Settlement Division			
<b>Motivation for the adjustment</b>	Corrected the calculations			

## 7.2.2 LOCAL ECONOMIC DEVELOPMENT

<b>Output Number</b>	<b>DTFLED001</b>					
<b>Key Performance Area</b>	<b>Local Economic Development</b>					
<b>Predetermined Objective</b>	<b>Creating a conducive environment for local economic development</b>					
<b>Key Focus Area</b>	Local Economic Development		<b>Baseline Indicator</b>	2		
			<b>Annual Target</b>		2	
			<b>Adjustment Target</b>		2	
	<b>Weighting</b>	50%		<b>Quarter 1</b>	N/A	
				<b>Quarter 2</b>		1
				<b>Quarter 3</b>		N/A
<b>Quarter 4</b>				1		
<b>Key Performance Indicator</b>	<b>Number of public awareness campaigns on contractor development</b>					
<b>Definition</b>	Meetings of workshops held on contractor development					
<b>Purpose/Importance</b>	Ensure that contractors are capacitated					
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations</li> <li>• Attendance Registers</li> </ul>					
<b>Method of calculation</b>	Count					
<b>Data Limitation</b>	Non-submission of data					
<b>Type of Data</b>	Cumulative					
<b>Calculation Type</b>	Number					
<b>Reporting Cycle</b>	Bi-annually					
<b>New Indicator</b>	Revised					
<b>Desired Performance</b>	Knowledgeable and capable contractors					
<b>Indicator Responsibility</b>	Department of Technical Service-Project Management Unit					
<b>Motivation for the adjustment</b>	N/A					
<b>Output Number</b>	<b>DTFLED002</b>					
<b>Key Performance Area</b>	<b>Local Economic Development</b>					
<b>Predetermined Objective</b>	<b>Creating a conducive environment for local economic development</b>					
<b>N/A</b>	N/A		<b>Baseline Indicator</b>	11		
			<b>Annual Target</b>		15	
			<b>Adjustment Target</b>		15	
	<b>Weighting</b>	50%		<b>Quarter 1</b>	N/A	
				<b>Quarter 2</b>		N/A
				<b>Quarter 3</b>		N/A
<b>Quarter 4</b>				15		
<b>Key Performance Indicator</b>	<b>Number of local sub-contractors appointed</b>					
<b>Definition</b>	Awarding tenders to local sub-contractors					
<b>Purpose/Importance</b>	Ensuring local economic development					
<b>Source/Collection of Data</b>	Appointment Letters from main contractors					
<b>Method of calculation</b>	Count					
<b>Data Limitation</b>	Non-submission of data					
<b>Type of Data</b>	Non-cumulative					
<b>Calculation Type</b>	Number					
<b>Reporting Cycle</b>	Annually					
<b>New Indicator</b>	Revised					
<b>Desired Performance</b>	Capacitated local sub-contractors					
<b>Indicator Responsibility</b>	Department of Technical Service-Project Management Unit					
<b>Motivation for the adjustment</b>	N/A					

### 7.2.3 INSTITUTIONAL CAPACITY

<b>Output Number</b>	<b>DTIC001</b>			
<b>Key Performance Area</b>	<b>Institutional Capacity</b>			
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>			
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System	<b>Baseline Indicator</b>	20	
		<b>Annual Target</b>	20	
		<b>Adjustment Target</b>	20	
	Weighting	10%	<b>Quarter 1</b>	5
			<b>Quarter 2</b>	5
			<b>Quarter 3</b>	5
<b>Quarter 4</b>			5	
<b>Key Performance Indicator</b>	<b>Number of performance appraisals for all managers conducted annually</b>			
<b>Definition</b>	Performance assessment of managers			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations</li> <li>• Attendance Registers</li> <li>• Quarterly Performance Report</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-sitting of Moderation Committees			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Effective monitoring and evaluation process			
<b>Indicator Responsibility</b>	Director Corporate Services			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DTIC002</b>			
<b>Key Performance Area</b>	<b>Institutional Capacity</b>			
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>			
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System	<b>Baseline Indicator</b>	5	
		<b>Annual Target</b>	5	
		<b>Adjustment Target</b>	5	
	Weighting	30%	<b>Quarter 1</b>	5
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	<b>Number of Performance Agreements signed between the Director and Managers within the department annually by the 31 August 2024</b>			
<b>Definition</b>	An agreement to measure performance			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	Signed Performance Agreements, inclusive of Performance Plan and Personal Development Plan			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-compliance			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Effective monitoring and evaluation process			
<b>Indicator Responsibility</b>	<ul style="list-style-type: none"> <li>• Director Corporate Services</li> <li>• Divisional Managers</li> </ul>			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DTIC003</b>			
<b>Key Performance Area</b>	<b>Institutional Capacity</b>			
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>			
Key Focus Area	Monitoring and Evaluation and Performance Management and Development System		<b>Baseline Indicator</b>	1
			<b>Annual Target</b>	1
			<b>Adjustment Target</b>	1
	Weighting	30%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	<b>Number of Performance Agreements signed between the Municipal Manager and the Director within the department annually by the 31 July 2024</b>			
<b>Definition</b>	An agreement to measure performance			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	Signed Performance Agreements, inclusive of Performance Plan and Personal Development Plan			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-compliance			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Effective monitoring and evaluation process			
<b>Indicator Responsibility</b>	<ul style="list-style-type: none"> <li>• Municipal Manager</li> <li>• Director Technical Services</li> </ul>			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DTIC004</b>			
<b>Key Performance Area</b>	<b>Institutional Capacity</b>			
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>			
Key Focus Area	Employee Development		<b>Baseline Indicator</b>	30
			<b>Annual Target</b>	30
			<b>Adjustment Target</b>	30
	Weighting	30%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			30	
<b>Key Performance Indicator</b>	<b>Number of accredited trainings conducted on Water and Sewer Management, Roads and Stormwater Infrastructure, Labour Intensive Construction and Professional Registrations</b>			
<b>Definition</b>	Training on capacitation of the workforce			
<b>Purpose/Importance</b>	Training and capacity building			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• List of accredited training conducted</li> <li>• Certificates</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Unavailable Skills Audit Report			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Effective monitoring and evaluation process			
<b>Indicator Responsibility</b>	Resilient and administrative capable institution			
<b>Motivation for the adjustment</b>	N/A			

## 7.2.4 FINANCIAL MANAGEMENT

<b>Output Number</b>	<b>DTFM001</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
Key Focus Area	Financial Management		<b>Baseline Indicator</b>	43%
			<b>Annual Target</b>	43%
			<b>Adjustment Target</b>	43
	Weighting	10%	<b>Quarter 1</b>	43%
			<b>Quarter 2</b>	43%
			<b>Quarter 3</b>	43%
			<b>Quarter 4</b>	43%
<b>Key Performance Indicator</b>	<b>Percentage water losses annually</b>			
<b>Definition</b>	Water that is not accounted for			
<b>Purpose/Importance</b>	Identification of water that got lost			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Water purified and billed for-denominator</li> <li>Water paid for-numerator</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	All water purified and billed accounted for			
<b>Indicator Responsibility</b>	Department of Technical Services-			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DTFM002</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
Focus Area	Financial Management		<b>Baseline Indicator</b>	7%
			<b>Annual Target</b>	7%
			<b>Adjustment Target</b>	7%
	Weighting	30%	<b>Quarter 1</b>	7%
			<b>Quarter 2</b>	7%
			<b>Quarter 3</b>	7%
			<b>Quarter 4</b>	7%
<b>Key Performance Indicator</b>	<b>Percentage electricity losses annually</b>			
<b>Definition</b>	Electricity that is not accounted for			
<b>Purpose/Importance</b>	Identification of electricity that got lost			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Monthly Reports on Water Losses, Eskom Invoice, prepaid token sold</li> <li>Number of non-functional electricity meters replaced.</li> </ul>			
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>Electricity purchased and billed for-denominator</li> <li>Electricity paid for-numerator</li> </ul>			
<b>Data Limitation</b>	Lack of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	All water purified and billed accounted for			
<b>Indicator Responsibility</b>	Department of Technical Services-Bulk, Operations and Maintenance Divisions			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DTFM003</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
Key Focus Area	Financial Management		<b>Baseline Indicator</b>	4
			<b>Annual Target</b>	4
			<b>Adjustment Target</b>	4
	Weighting	20%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of Municipal Infrastructure Grant (MIG) quarterly reports</b>			
<b>Definition</b>	Report on the grant implementation			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	Signed Quarterly Reports			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Regular submission of reports			
<b>Indicator Responsibility</b>	Department of Technical Services-Project Management Unit			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DTFM004</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
N/A	Financial Management		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjustment Target</b>	4
	Weighting	20%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of Regional Bulk Infrastructure Grant (RBIG) Quarterly reports</b>			
<b>Definition</b>	Report on the grant implementation			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	Signed Quarterly Reports			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Regular submission of reports			
<b>Indicator Responsibility</b>	Department of Technical Services-Project Management Unit			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DTFM005</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
N/A	Financial Management		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjustment Target</b>	4
			<b>Quarter 1</b>	1
	Weighting	20%	<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>	1			
<b>Key Performance Indicator</b>	<b>Number of Water Services Infrastructure Grant (WSIG) Quarterly reports</b>			
<b>Definition</b>	Report on the grant implementation			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Signed Quarterly Reports</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Regular submission of reports			
<b>Indicator Responsibility</b>	Department of Technical Services-Project Management Unit			
<b>Motivation for the adjustment</b>	N/A			

## 7.2.5 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

<b>Output Number</b>	<b>DTGG001</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency, and accountability</b>			
<b>Key Focus Area</b>	Risk Management		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjustment Target</b>	4
	<b>Weighting</b>	20%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
			<b>Quarter 4</b>	1
<b>Key Performance Indicator</b>	<b>Number of Fraud Risk Register implemented and updated</b>			
<b>Definition</b>	A register of identified risks			
<b>Purpose/Importance</b>	To identify effective and efficient internal controls			
<b>Source/Collection of Data</b>	Updated Strategic Risk Register			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Mitigated strategic risks			
<b>Indicator Responsibility</b>	Office of the Municipal Manager-Risk Management Division			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DTGG002</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency, and accountability</b>			
<b>Key Focus Area</b>	Internal Audit		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjustment Target</b>	4
	<b>Weighting</b>	20%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
			<b>Quarter 4</b>	1
<b>Key Performance Indicator</b>	<b>Number of reports issued on implementation of Internal Audit findings by management by 30 June 2025</b>			
<b>Definition</b>	Informal internal audit findings on the ineffective and inefficient internal controls			
<b>Purpose/Importance</b>	To identify effective and efficient internal controls			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Internal Audit Tracking Registers</li> <li>Follow up report</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Effective and efficient internal controls			
<b>Indicator Responsibility</b>	Office of the Municipal Manager-Internal Audit Unit			
<b>Motivation for the adjustment</b>	N/A			



<b>Output Number</b>	<b>DTGG003</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency, and accountability</b>				
<b>Key Focus Area</b>	External Audit		<b>Baseline Indicator</b>	1	
			<b>Original Annual Target</b>		1
			<b>Adjustment Target</b>		1
	<b>Weighting</b>	20%		<b>Quarter 1</b>	N/A
				<b>Quarter 2</b>	N/A
				<b>Quarter 3</b>	1
				<b>Quarter 4</b>	N/A
<b>Key Performance Indicator</b>	<b>Number of Audit Action Plan developed to address Auditor General of South Africa Audit Findings on the Audit Report 2023/2024 and submitted to council for approval on or before 31 January 2025</b>				
<b>Definition</b>	Informal internal audit findings on the ineffective and inefficient internal controls				
<b>Purpose/Importance</b>	To identify effective and efficient internal controls				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Auditor General Tracking Registers</li> <li>• Follow up report</li> </ul>				
<b>Method of calculation</b>	Count				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Number				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Clean Audit				
<b>Indicator Responsibility</b>	Office of the Municipal Manager-Internal Audit Unit				
<b>Motivation for the adjustment</b>	N/A				
<b>Output Number</b>	<b>DTGG004</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency, and accountability</b>				
<b>Key Focus Area</b>	External Audit		<b>Baseline Indicator</b>	2	
			<b>Original Annual Target</b>		2
			<b>Adjustment Target</b>		2
	<b>Weighting</b>	20%		<b>Quarter 1</b>	N/A
				<b>Quarter 2</b>	N/A
				<b>Quarter 3</b>	1
				<b>Quarter 4</b>	1
<b>Key Performance Indicator</b>	<b>Number of reports issued on implementation of Auditor General of South Africa audit findings on the Audit Report 2023/2024 by management by 30 June 2025</b>				
<b>Definition</b>	Informal internal audit findings on the ineffective and inefficient internal controls				
<b>Purpose/Importance</b>	To identify effective and efficient internal controls				
<b>Source/Collection of Data</b>	Progress Report on the Implementation of the Audit Action Plan				
<b>Method of calculation</b>	Count				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Number				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Clean Audit				
<b>Indicator Responsibility</b>	Office of the Municipal Manager-Internal Audit Unit				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DTGG005</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting good governance, transparency, and accountability</b>			
<b>Key Focus Area</b>	Risk Management		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjustment Target</b>	4
	<b>Weighting</b>	20%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
			<b>Quarter 4</b>	1
<b>Key Performance Indicator</b>	<b>Number of Strategic Risk Register implemented and updated</b>			
<b>Definition</b>	A report on a register of identified risks			
<b>Purpose/Importance</b>	To identify effective and efficient internal controls			
<b>Source/Collection of Data</b>	Updated Strategic Risk Register			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Regular report on mitigated strategic risks			
<b>Indicator Responsibility</b>	Office of the Municipal Manager-Risk Management Division			
<b>Motivation for the adjustment</b>	N/A			

## 7.3 DIRECTOR COMMUNITY SERVICES SCORECARD

### 7.3.1 BASIC SERVICES

<b>Output Number</b>	<b>DCBS001</b>				
<b>Key Performance Area</b>	<b>Basic Services</b>				
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>				
<b>Key Focus Area</b>	Solid waste management		<b>Baseline Indicator</b>	92%	
			<b>Original Annual Target</b>		95%
			<b>Adjusted Target</b>		95%
	Weighting	25%	<b>Quarter 1</b>	95%	
			<b>Quarter 2</b>	95%	
			<b>Quarter 3</b>	95%	
			<b>Quarter 4</b>	95%	
<b>Key Performance Indicator</b>	<b>Percentage of households with access to basic solid waste removal at least once a week</b>				
<b>Definition</b>	Households within the municipality receiving basic solid waste management services				
<b>Purpose/Importance</b>	Provision of basic refuse removal at least once a week				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Job cards</li> <li>• Routes</li> <li>• Weekly Reports</li> </ul>				
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>• Total number of households in the municipality per valuation roll and new developments figures-denominator</li> <li>• Actual households in the municipality provided with the basic refuse removal service at least once a week depicted on the layout plans of all the towns per divisional routes-numerator</li> </ul>				
<b>Data Limitation</b>	Non-submission of reports				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	All households received basic refuse removal at least once a week				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DCBS002</b>			
<b>Key Performance Area</b>	<b>Basic Services</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
Key Focus Area	Parks, Sport and Recreation		<b>Baseline Indicator</b>	7
			<b>Original Annual Target</b>	7
			<b>Adjusted Target</b>	7
	Weighting	25%	<b>Quarter 1</b>	7
			<b>Quarter 2</b>	7
			<b>Quarter 3</b>	7
<b>Quarter 4</b>	7			
<b>Key Performance Indicator</b>	<b>Number of parks managed annually</b>			
<b>Definition</b>	Maintenance of all municipal parks in Clocolan, Hlohlolwane, Marquard, Moemaneng, Senekal, Matwabeng, Ficksburg, Caledon Park and Meqheleng			
<b>Purpose/Importance</b>	Ensure that towns and townships are clean			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Job cards</li> <li>• Routes</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Environmentally clean towns and townships			
<b>Motivation for the adjustment</b>	N/A			

<b>Outcome Number</b>	<b>DCBS003</b>			
<b>Key Performance Area</b>	<b>Basic Services</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
Key Focus Area	Safety and Security		<b>Baseline Indicator</b>	22
			<b>Original Annual Target</b>	26
			<b>Adjusted Target</b>	26
	Weighting	25%	<b>Quarter 1</b>	7
			<b>Quarter 2</b>	7
			<b>Quarter 3</b>	8
<b>Quarter 4</b>			4	
<b>Key Performance Indicator</b>	<b>Number of roadblocks and projects conducted</b>			
<b>Definition</b>	Periodical stop and search of vehicles on the roads and raiding of businesses in towns and townships			
<b>Purpose/Importance</b>	Ensure safe and secure living conditions and environment			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Weekly Schedules</li> <li>• Portfolio of Evidence</li> <li>• Weekly Reports</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Ensure that vehicles are roadworthy and are not transporting illegal substances and weapons and that businesses operate according to license and permit conditions			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DCBS004</b>			
<b>Key Performance Area</b>	<b>Basic Services</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
Key Focus Area	Disaster management		<b>Baseline Indicator</b>	100%
			<b>Original Annual Target</b>	100%
			<b>Adjusted Target</b>	100%
	Weighting	15%	<b>Quarter 1</b>	100%
			<b>Quarter 2</b>	100%
			<b>Quarter 3</b>	100%
<b>Quarter 4</b>			100%	
<b>Key Performance Indicator</b>	<b>Percentage of compliance with the required attendance time for structural and veld fighting incidents</b>			
<b>Definition</b>	Structural and veld fires incidents reported attended to			
<b>Purpose/Importance</b>	Ensure safe and secure living conditions and environment			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Number of incidents reported.</li> <li>• Number of incidents attended to</li> <li>• Weekly Reports</li> </ul>			
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>• Structural and veld fires incidents reported-denominator</li> <li>• Structural and veld fires attended-numerator</li> </ul>			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Ensure that structural and veld fires are attended within the standard time of twenty minutes			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	DCBS005			
<b>Key Performance Area</b>	Basic Services			
<b>Predetermined Objective</b>	Supporting the delivery of municipal services to the right quality and standard			
Key Focus Area	Disaster management		<b>Baseline Indicator</b>	0
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	0
	Weighting	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	0
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	N/A	
<b>Key Performance Indicator</b>	<b>Number of fire engines procured.</b>			
<b>Definition</b>	Firefighting and disaster management fleet acquired			
<b>Purpose/Importance</b>	Relevant fleet is always available			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Procured Fire Engines</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of internal funds			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Roadworthy relevant fleet			
<b>Motivation for the adjustment</b>	Lack of internal funding to procure a fire engine.			

### 7.3.2 LOCAL ECONOMIC DEVELOPMENT

<b>Output Number</b>	<b>DCLE001</b>			
<b>Key Performance Area</b>	<b>Local Economic Development</b>			
<b>Predetermined Objective</b>	<b>Creating a conducive environment for local economic development</b>			
Key Focus Area	Local Economic Development		<b>Baseline Indicator</b>	276
			<b>Original Annual Target</b>	80
			<b>Adjusted Target</b>	80
	Weighting	25%	<b>Quarter 1</b>	20
			<b>Quarter 2</b>	20
			<b>Quarter 3</b>	20
		<b>Quarter 4</b>	20	
<b>Key Performance Indicator</b>	<b>Number of people assisted through agricultural development initiatives undertaken specifically targeting youth and women annually.</b>			
<b>Definition</b>	Promotion of youth and women in the agricultural development initiatives			
<b>Purpose/Importance</b>	Ensuring that the environment is conducive for local economic development			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations</li> <li>• Attendance Registers</li> <li>• Monthly Reports</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of attendance by potential beneficiaries			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Eradication of poverty, unemployment and inequality			
<b>Motivation for the adjustment</b>				

<b>Output Number</b>	<b>DCLED02</b>			
<b>Key Performance Area</b>	<b>Local Economic Development</b>			
<b>Predetermined Objective</b>	<b>Creating a conducive environment for local economic development</b>			
Key Focus Area	Local Economic Development		<b>Baseline Indicator</b>	447
			<b>Original Annual Target</b>	450
			<b>Adjusted Target</b>	450
	Weighting	25%	<b>Quarter 1</b>	100
			<b>Quarter 2</b>	100
			<b>Quarter 3</b>	100
<b>Quarter 4</b>			150	
<b>Key Performance Indicator</b>	<b>Number of Entrepreneurs capacitated through trainings; workshops; awareness campaigns; roadshows, information sharing sessions and seminars conducted</b>			
<b>Definition</b>	Capacity building initiatives for entrepreneurs within the municipal area			
<b>Purpose/Importance</b>	Ensuring that the environment is conducive for local economic development			
<b>Source/Collection of Data</b>	Reports and attendance registers			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of attendance by potential beneficiaries			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Eradication of poverty, unemployment and inequality			
<b>Motivation for the adjustment</b>	N/A			



<b>Output Number</b>	<b>DCLE003</b>			
<b>Key Performance Area</b>	<b>Local Economic Development</b>			
<b>Predetermined Objective</b>	<b>Creating a conducive environment for local economic development</b>			
Key Focus Area	Local Economic Development		<b>Baseline Indicator</b>	277
			<b>Original Annual Target</b>	300
			<b>Adjusted Target</b>	N/A
	Weighting	55%	<b>Quarter 1</b>	75
			<b>Quarter 2</b>	75
			<b>Quarter 3</b>	75
<b>Quarter 4</b>			75	
<b>Key Performance Indicator</b>	<b>Number of office walk-ins by Small Medium Macro Enterprises, Street Traders, Cooperatives, Non-governmental Organisations and Non-profit Organisations for assistance, advice, referrals for financing, skills development, and registrations annually</b>			
<b>Definition</b>	Capacity building initiatives for Small Medium Macro Enterprises, Street Traders, Cooperatives, Non-governmental Organisations and Non-profit Organisations within the municipal area			
<b>Purpose/Importance</b>	Ensuring that the environment is conducive for local economic development			
<b>Source/Collection of Data</b>	Reports and attendance registers			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of attendance by potential beneficiaries			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Eradication of poverty, unemployment and inequality			
<b>Motivation for the adjustment</b>	N/A			

### 7.3.3 INSTITUTIONAL CAPACITY

<b>Outcome Number</b>	<b>DCIC001</b>			
<b>Key Performance Area</b>	<b>Institutional Capacity</b>			
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>			
Key Focus Area	Monitoring, Evaluation and Performance Management and Development System.		<b>Baseline Indicator</b>	0
			<b>Original Annual Target</b>	12
			<b>Adjusted Target</b>	12
	Weighting	20%	<b>Quarter 1</b>	3
			<b>Quarter 2</b>	3
			<b>Quarter 3</b>	3
<b>Quarter 4</b>			3	
<b>Key Performance Indicator</b>	<b>Number of appraisal reports conducted annually.</b>			
<b>Definition</b>	Monitoring and evaluation of the performance of the managers			
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations</li> <li>• Portfolio of Evidence</li> <li>• Attendance Registers</li> <li>• Quarterly Performance Report</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-adherence to the legislative requirements			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Ensure that managers' performance is monitored, reviewed and quality assured			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DCIC002</b>			
<b>Key Performance Area</b>	<b>Institutional Capacity</b>			
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>			
Key Focus Area	Monitoring, Evaluation and Performance Management and Development System.		<b>Baseline Indicator</b>	3
			<b>Original Annual Target</b>	3
			<b>Adjusted Target</b>	3
	Weighting	30%	<b>Quarter 1</b>	3
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	<b>Number of Performance Agreements signed between the Director and Managers within the department annually by the 31 July 2024</b>			
<b>Definition</b>	Monitoring and evaluation of the performance of the managers			
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Signed Performance Agreements, inclusive of Performance Plan and Personal Development Plan</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-adherence to the legislative requirements			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Ensure that managers' performance is monitored, reviewed and quality assured			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DCIC003</b>			
<b>Key Performance Area</b>	<b>Institutional Capacity</b>			
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>			
Key Focus Area	Monitoring, Evaluation and Performance Management and Development System.		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
	Weighting	30%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	<b>Number of Performance Agreements signed between the Municipal Manager and the Director within the department annually by the 31 October 2024</b>			
<b>Definition</b>	Monitoring and evaluation of the performance of the director			
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Signed Performance Agreements, inclusive of Performance Plan and Personal Development Plan</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Vacant position			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Ensure that director's performance is monitored, reviewed and quality assured			
<b>Motivation for the adjustment</b>				

<b>Output Number</b>	<b>DCIC004</b>			
<b>Key Performance Area</b>	<b>Institutional Capacity</b>			
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>			
Key Focus Area	Employee Development		<b>Baseline Indicator</b>	0
			<b>Original Annual Target</b>	8
			<b>Adjusted Target</b>	
				<b>Target</b>
	Weighting	20%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	8
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	<b>Number of accredited trainings conducted on Environmental and Waste Management, Public Safety and Professional Registration</b>			
<b>Definition</b>	Employees are capacitated in their area of responsibility			
<b>Purpose/Importance</b>	Building institutional resilience and administrative capability			
<b>Source/Collection of Data</b>	• Certificates			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-responsive service providers			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Capable and qualified workforce			
<b>Motivation for the adjustment</b>	N/A			

### 7.3.4 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

<b>Output Number</b>	<b>DCGG001</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
Key Focus Area	Policies, Processes and Procedures.		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
				<b>Target</b>
	Weighting	10%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of departmental meetings held annually with Divisional Managers</b>			
<b>Definition</b>	To ensure departmental coordination, cohesion and synergy			
<b>Purpose/Importance</b>	Promoting Good Governance, Transparency and Accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations</li> <li>• Attendance Registers</li> <li>• Minutes</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Vacant position			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Well-coordinated department			
<b>Motivation for the adjustment</b>	N/A			
<b>Outcome Number</b>	<b>DCGG002</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
Key Focus Area	Environmental Health		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
				<b>Target</b>
	Weighting	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of Integrated Waste Management Plans reviewed and approved by the 30 June 2025</b>			
<b>Definition</b>	To ensure that the municipality has an approved plan to manage waste			
<b>Purpose/Importance</b>	Adherence to legislative requirements			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Approved Integrated Waste Management Plan</li> <li>• Council Resolution</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of capacity			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Clean environment			
<b>Motivation for the adjustment</b>				

<b>Output Number</b>	<b>DCGG003</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>				
Key Focus Area	Environmental Health		Baseline Indicator	1	
			Original Annual Target		1
			Adjusted Target		1
					<b>Target</b>
	Weighting	10%	Quarter 1	N/A	
			Quarter 2	N/A	
			Quarter 3	N/A	
		Quarter 4	1		
<b>Key Performance Indicator</b>	<b>Number of Integrated Environmental Management Plans reviewed and approved by the 30 June 2025</b>				
<b>Definition</b>	To ensure that the municipality has an approved plan to manage environment				
<b>Purpose/Importance</b>	Adherence to legislative requirements				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Approved Integrated Environmental Management Plan</li> <li>Council Resolution</li> </ul>				
<b>Method of calculation</b>	Count				
<b>Data Limitation</b>	Lack of capacity				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Number				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Clean environment				
<b>Motivation for the adjustment</b>	N/A				
<b>Output Number</b>	<b>DCGG004</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>				
Key Focus Area	Safety and Security		Baseline Indicator	1	
			Original Annual Target		1
			Adjusted Target		1
					<b>Target</b>
	Weighting	10%	Quarter 1	N/A	
			Quarter 2	N/A	
			Quarter 3	N/A	
		Quarter 4	1		
<b>Key Performance Indicator</b>	<b>Number of Traffic Operational Plan compiled and approved by the 30 June 2024</b>				
<b>Definition</b>	Compilation and approval of Traffic Operational Plan				
<b>Purpose/Importance</b>	To have traffic operational place in place to address traffic issues				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Approved Traffic Operational Plan</li> </ul>				
<b>Method of calculation</b>	Count				
<b>Data Limitation</b>	Lack of capacity				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Number				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	An incident free traffic flow and management				
<b>Motivation for the adjustment</b>					

<b>Output Number</b>	<b>DCGG005</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
Key Focus Area	Disaster Management		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
				<b>Target</b>
	Weighting	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of Disaster Management Plan reviewed and approved.</b>			
<b>Definition</b>	Compilation and approval of Disaster Management Plan			
<b>Purpose/Importance</b>	To have disaster management in place to mitigate against disasters, whether man-made or natural			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Approved Disaster Management Plan</li> <li>Council Resolution</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of capacity			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Municipal readiness to mitigate disaster incidents			
<b>Motivation for the adjustment</b>	N/A			
<b>Outcome Number</b>	<b>DCGG006</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
Key Focus Area	Internal Audit		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
				<b>Target</b>
	Weighting	10%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
<b>Quarter 4</b>			1	
<b>Key Performance Indicator</b>	<b>Number of reports issued on implementation of Internal Audit findings by management by 30 June 2025.</b>			
<b>Definition</b>	Early detection of internal deficiencies			
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Internal Audit Tracking Registers</li> <li>Follow up Report</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of capacity			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Effective internal controls			
<b>Motivation for the adjustment</b>	N/A			



<b>Output Number</b>	<b>DCGG007</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
Key Focus Area	External Audit		Baseline Indicator	2
			Original Annual Target	2
			Adjusted Target	2
				<b>Target</b>
	Weighting	10%	Quarter 1	N/A
			Quarter 2	1
			Quarter 3	1
Quarter 4			N/A	
<b>Key Performance Indicator</b>	<b>Number of Progress Reports on the implementation of the External Audit Action Plan for the 2024/2025 Auditor General of South Africa Audit Reports.</b>			
<b>Definition</b>	A plan developed and approved on how to implement measures to address Auditor General of South Africa audit findings towards clean audit			
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Audit Action Plan</li> <li>Internal Audit Follow Up Reports on Auditor General of South Africa Audit Action Plan</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of responses			
<b>Type of Data</b>	Non-Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Environmental-design conducive for effective and efficient internal controls			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DCGG008</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
Key Focus Area	Risk Management		Baseline Indicator	4
			Original Annual Target	4
			Adjusted Target	4
				<b>Target</b>
	Weighting	10%	Quarter 1	1
			Quarter 2	1
			Quarter 3	1
Quarter 4			1	
<b>Key Performance Indicator</b>	<b>Number of Operational Risks Registers updated</b>			
<b>Definition</b>	A register of operational risks and internal controls put in place to mitigate against occurrence of such risks			
<b>Purpose/Importance</b>	Identification of operational risks and implementation of mitigation strategies.			
<b>Source/Collection of Data</b>	Updated Operational Risks Register			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of supporting documentation			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	All operational risks to be on an acceptable tolerance level			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DCGG09</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
Key Focus Area	Risk Management		Baseline Indicator	4
			Original Annual Target	4
			Adjusted Target	4
				<b>Target</b>
	Weighting	10%	Quarter 1	1
			Quarter 2	1
			Quarter 3	1
Quarter 4			1	
<b>Key Performance Indicator</b>	<b>Number of strategic risk register implemented and updated.</b>			
<b>Definition</b>	A register of strategic risks and internal controls put in place to mitigate against occurrence of such risks			
<b>Purpose/Importance</b>	Identification of strategic risks and implementation of mitigation strategies.			
<b>Source/Collection of Data</b>	Updated Strategic Register			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of supporting documentation			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	All strategic risks to be on an acceptable tolerance level			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DCGG10</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
Key Focus Area	Risk Management		Baseline Indicator	4
			Original Annual Target	4
			Adjusted Target	4
				<b>Target</b>
	Weighting	10%	Quarter 1	1
			Quarter 2	1
			Quarter 3	1
Quarter 4			1	
<b>Key Performance Indicator</b>	<b>Number of fraud risk register updated.</b>			
<b>Definition</b>	A register of fraud risks and internal controls put in place to mitigate against occurrence of such risks			
<b>Purpose/Importance</b>	Identification of fraud risks and implementation of mitigation strategies.			
<b>Source/Collection of Data</b>	Updated Fraud Risk Register			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of supporting documentation			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	All strategic risks to be on an acceptable tolerance level			
<b>Motivation for the adjustment</b>	N/A			

### 7.3.4 PUBLIC PARTICIPATION

<b>Output Number</b>	<b>DCPP001</b>			
<b>Key Performance Area</b>	Public Participation			
<b>Predetermined Objective</b>	Putting people first and engaging with communities			
<b>Key Focus Area</b>	Stakeholder Participation		<b>Baseline Indicator</b>	5
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
			<b>Target</b>	
	<b>Weighting</b>	50%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
		<b>Quarter 4</b>	1	
<b>Key Performance Indicator</b>	<b>Number of Cross Border Crime Prevention Forum meeting attended annually.</b>			
<b>Definition</b>	Meetings held by the forum			
<b>Purpose/Importance</b>	To mitigate against the crime between Lesotho and Free State			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations</li> <li>• Attendance registers</li> <li>• Minutes</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of supporting documentation			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Ensure that all crime fighting agencies collaborate			
<b>Motivation for the adjustment</b>	N/A			
<b>Outcome Number</b>	<b>DCPP002</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Parks, Sports and Recreation.		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
			<b>Target</b>	
	<b>Weighting</b>	50%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
		<b>Quarter 4</b>	1	
<b>Key Performance Indicator</b>	Number of reports on sport programmes implemented.			
<b>Definition</b>	Programmes on sport conducted			
<b>Purpose/Importance</b>	Promotion of healthy living and competitiveness			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations</li> <li>• Attendance registers</li> <li>• Minutes</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Lack of supporting documentation			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Inclusive participation			
<b>Motivation for the adjustment</b>	N/A			

## 7.4 DIRECTOR CORPORATE SERVICES

### 7.4.1 INSTITUTIONAL CAPACITY

<b>Output Number</b>	<b>DCSIC01</b>			
<b>Key Performance Area</b>	<b>Institutional Capacity</b>			
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>			
<b>Key Focus Area</b>	Monitoring and Evaluation and Performance Management and Development System		<b>Baseline Indicator</b>	20
			<b>Original Annual Target</b>	20
			<b>Adjusted Target</b>	20
				<b>Target</b>
	<b>Weighting</b>	10%	<b>Quarter 1</b>	5
			<b>Quarter 2</b>	5
			<b>Quarter 3</b>	5
		<b>Quarter 4</b>	5	
<b>Key Performance Indicator</b>	<b>Number of Performance appraisals for all Managers conducted annually</b>			
<b>Definition</b>	To ensure that the performance of the managers is planned, implemented, monitored, reviewed, audited and reported on.			
<b>Purpose/Importance</b>	Enhance accountability, good governance and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations and Attendance Registers</li> <li>• Portfolio of Evidence</li> <li>• Quarterly Performance Report</li> </ul>			
<b>Method of calculation</b>	Number			
<b>Data Limitation</b>	Non-submission of appraisal reports			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Count			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Ensure that managers are held accountable for their performance and the budget is spend in accordance with service delivery and budget implementation plan.			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DCSIC02</b>				
<b>Key Performance Area</b>	<b>Institutional Capacity</b>				
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>				
<b>Key Focus Area</b>	Monitoring and Evaluation and Performance Management and Development System		<b>Baseline Indicator</b>	5	
			<b>Original Annual Target</b>		5
			<b>Adjusted Target</b>		5
	<b>Weighting</b>		10%	<b>Target</b>	
	<b>Quarter 1</b>		5		
	<b>Quarter 2</b>		N/A		
<b>Quarter 3</b>		N/A			
<b>Quarter 4</b>		N/A			
<b>Key Performance Indicator</b>	<b>Number of Performance Agreements signed between the Director and Managers within the Department annually by 31 July 2024</b>				
<b>Definition</b>	To ensure that the managers commit to implement to the key performance indicators planned for the year ahead.				
<b>Purpose/Importance</b>	Enhance accountability, good governance and accountability				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Signed Performance Agreements</li> </ul>				
<b>Method of calculation</b>	Number				
<b>Data Limitation</b>	Non-submission of signed performance agreements				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Count				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Ensure that managers report on the planned performance information.				
<b>Motivation for the adjustment</b>	N/A				
<b>Outcome Number</b>	<b>DCSIC03</b>				
<b>Key Performance Area</b>	<b>Institutional Capacity</b>				
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>				
<b>Key Focus Area</b>	Monitoring and Evaluation and Performance Management and Development System		<b>Baseline Indicator</b>	1	
			<b>Original Annual Target</b>		1
			<b>Adjusted Target</b>		1
	<b>Weighting</b>		10%	<b>Target</b>	
	<b>Quarter 1</b>		1		
	<b>Quarter 2</b>		N/A		
<b>Quarter 3</b>		N/A			
<b>Quarter 4</b>		N/A			
<b>Key Performance Indicator</b>	<b>Number of Performance Agreement signed between the Municipal Manager and the Director of the department annually by 31 July 2024</b>				
<b>Definition</b>	To ensure that the director commit to implement to the key performance indicators planned for the year ahead.				
<b>Purpose/Importance</b>	Enhance accountability, good governance and accountability				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Performance Agreement signed between the Municipal Manager and the Director annually by 31 July 2024</li> </ul>				
<b>Method of calculation</b>	Number				
<b>Data Limitation</b>	Non-submission of signed performance agreements				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Count				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Ensure that director report on the planned performance information.				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	DCSIC04				
<b>Key Performance Area</b>	Institutional Capacity				
<b>Predetermined Objective</b>	Building institutional resilience and administrative capability				
<b>Key Focus Area</b>	Human Resources Management		<b>Baseline Indicator</b>	0%	
			<b>Original Annual Target</b>		100%
			<b>Adjusted Target</b>		100%
	<b>Weighting</b>				<b>Target</b>
			<b>Quarter 1</b>		100%
			<b>Quarter 2</b>		100%
<b>Quarter 3</b>			100%		
		<b>Quarter 4</b>		100%	
<b>Key Performance Indicator</b>	Percentage of positions filled within three months of the position becoming vacant:				
<b>Definition</b>	Ensure that funded vacant positions are filled within the required turn-around time.				
<b>Purpose/Importance</b>	The municipality is properly staffed.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Advertisement</li> <li>• Long List</li> <li>• Shortlist</li> <li>• Interview reports</li> <li>• Appointment letters</li> </ul>				
<b>Method of calculation</b>	Percentage				
<b>Data Limitation</b>	Slow pace of filling of positions				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	<ul style="list-style-type: none"> <li>• Number of positions vacant for the period under review -denominator</li> <li>• Number of positions filled for the period under review -numerator</li> </ul>				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Vacant positions are filled with qualified persons as soon as possible.				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DCOIC005</b>				
<b>Key Performance Area</b>	<b>Institutional Capacity</b>				
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>				
<b>Key Focus Area</b>	Employment Equity		<b>Baseline Indicator</b>	5%	
			<b>Original Annual Target</b>		5%
			<b>Adjusted Target</b>		5%
	<b>Weighting</b>				<b>Target</b>
			<b>Quarter 1</b>		5%
			<b>Quarter 2</b>		5%
			<b>Quarter 3</b>		5%
		<b>Quarter 4</b>		5%	
<b>Key Performance Indicator</b>	<b>Percentage of employment equity target groups employed in all levels of the Municipality in compliance with the Municipality's Employment Equity Plan</b>				
<b>Definition</b>	Ensure that recruitment process addresses the equity demographics within the municipal area.				
<b>Purpose/Importance</b>	The equity target groups within the municipality are recognised and acknowledged.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Copy of the advert</li> <li>• Appointment Letter</li> <li>• Employment Equity Reports</li> </ul>				
<b>Method of calculation</b>	Percentage				
<b>Data Limitation</b>	Lack of interest to apply for advertised vacant positions by the equity target group from the communities				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	<ul style="list-style-type: none"> <li>• Number of positions vacant for the period under review -denominator</li> <li>• Number of positions filled for the period under review -numerator</li> </ul>				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Vacant positions are filled with qualified persons from equity target groups to address the inequality challenges in the workplace as soon as possible.				
<b>Motivation for the adjustment</b>	Target changed to be in line with the target in the Employment Equity Plan.				

<b>Outcome Number</b>	<b>DCSIC06</b>				
<b>Key Performance Area</b>	<b>Institutional Capacity</b>				
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>				
<b>Key Focus Area</b>	Human Resources Management		<b>Baseline Indicator</b>	4	
			<b>Original Annual Target</b>		4
			<b>Adjusted Target</b>		4
	<b>Weighting</b>		10%	<b>Target</b>	
	<b>Quarter 1</b>		1		
	<b>Quarter 2</b>		1		
	<b>Quarter 3</b>		1		
<b>Quarter 4</b>		1			
<b>Key Performance Indicator</b>	<b>Number of Health and Safety and Wellness programmes conducted</b>				
<b>Definition</b>	Conducting health and safety wellness programmes to highlight safety and wellness at the workplace.				
<b>Purpose/Importance</b>	Mitigate on the risks of safety and wellness within the workplace by educating the workforce on the dangers of not adhering to the safety and wellness protocols.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations</li> <li>• Presentations</li> <li>• Attendance registers</li> <li>• Reports</li> </ul>				
<b>Method of calculation</b>	Number				
<b>Data Limitation</b>	Cancellation of workshops				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	<ul style="list-style-type: none"> <li>• Number of positions vacant for the period under review -denominator</li> <li>• Number of positions filled for the period under review -numerator</li> </ul>				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Knowledgeable workforce on issues of safety and wellness programmes within the workplace				
<b>Motivation for the adjustment</b>	N/A				



<b>Output Number</b>	<b>DCSIC07</b>				
<b>Key Performance Area</b>	<b>Institutional Capacity</b>				
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>				
<b>Key Focus Area</b>	Human Resources: Skills Development		<b>Baseline Indicator</b>	1	
			<b>Original Annual Target</b>		1
			<b>Adjusted Target</b>		1
			<b>Target</b>		
	<b>Weighting</b>	10%		<b>Quarter 1</b>	N/A
				<b>Quarter 2</b>	N/A
				<b>Quarter 3</b>	N/A
<b>Quarter 4</b>				1	
<b>Key Performance Indicator</b>	<b>Number of Workplace Skills Plan and Annual Training Report developed, approved and submitted</b>				
<b>Definition</b>	Ensuring the municipality has developed and approved a workplace skills plan to address the capacity challenges.				
<b>Purpose/Importance</b>	Consolidation of all learning initiatives from various department into a single plan				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Approved Workplace Skills Plan and Annual Training Report</li> <li>• Acknowledgement Letter from Local Government Sector Education and Training Authority</li> </ul>				
<b>Method of calculation</b>	Number				
<b>Data Limitation</b>	Lack of skills audit report				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Count				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Employees lacking requisite skills are capacitated to assist them to execute their functions properly				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	DCSIC08				
<b>Key Performance Area</b>	Institutional Capacity				
<b>Predetermined Objective</b>	Building institutional resilience and administrative capability				
<b>Key Focus Area</b>	Human Resources: Skills Development		<b>Baseline Indicator</b>	100%	
			<b>Original Annual Target</b>	100%	
			<b>Adjusted Target</b>	100%	
	<b>Weighting</b>		7.5%	<b>Target</b>	
				<b>Quarter 1</b>	100%
				<b>Quarter 2</b>	100%
				<b>Quarter 3</b>	100%
<b>Quarter 4</b>	100%				
<b>Key Performance Indicator</b>	<b>Percentage to which planned Workplace Skills Plan Programmes are implemented and achieved</b>				
<b>Definition</b>	Extent to which the Workplace Skills Plan Programmes are being implemented.				
<b>Purpose/Importance</b>	To measure the extent to which the Workplace Skills Plan Programmes are being implemented				
<b>Source/Collection of Data</b>	Report on the implementation of the Workplace Skills Plan				
<b>Method of calculation</b>	Percentage				
<b>Data Limitation</b>	Low enrolment number of employees with capacity challenges as per the skills audit report				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	<ul style="list-style-type: none"> <li>• Number of skills programmes approved-denominator</li> <li>• Number of skills programmes implemented-numerator</li> </ul>				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Employees lacking requisite skills are capacitated to assist them to execute their functions properly				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DCSIC09</b>				
<b>Key Performance Area</b>	<b>Institutional Capacity</b>				
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>				
<b>Key Focus Area</b>	Human Resources: Employment Equity		<b>Baseline Indicator</b>	1	
			<b>Original Annual Target</b>		1
			<b>Adjusted Target</b>		1
				<b>Target</b>	
	<b>Weighting</b>	10%		<b>Quarter 1</b>	N/A
				<b>Quarter 2</b>	N/A
				<b>Quarter 3</b>	1
<b>Quarter 4</b>				N/A	
<b>Key Performance Indicator</b>	<b>Number of Employment Equity Reports submitted to Department of Employment and Labour</b>				
<b>Definition</b>	To report on the extent to which the Employment Equity Plan is being implemented in the municipality				
<b>Purpose/Importance</b>	To account on the implementation of the Employment Equity Plan implementation				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• EEA2 and EEA4 Report</li> <li>• Acknowledgement Letter from the Department of Labour</li> </ul>				
<b>Method of calculation</b>	Number				
<b>Data Limitation</b>	Non-submission of reports				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Count				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Employees lacking requisite skills are capacitated to assist them to execute their functions properly				
<b>Motivation for the adjustment</b>	N/A				

<b>Outcome Number</b>	<b>DCSIC10</b>				
<b>Key Performance Area</b>	<b>Institutional Capacity</b>				
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>				
<b>Key Focus Area</b>	Human Resources: Labour Relations		<b>Baseline Indicator</b>	0	
			<b>Original Annual Target</b>		25%
			<b>Adjusted Target</b>		25%
			<b>Target</b>		
	<b>Weighting</b>	7.5%	<b>Quarter 1</b>	25%	
			<b>Quarter 2</b>	25%	
			<b>Quarter 3</b>	25%	
		<b>Quarter 4</b>	25%		
<b>Key Performance Indicator</b>	Percentage for the reduction in Disciplinary Hearings				
<b>Definition</b>	To ensure that transgressions are dealt with through proper channels as soon as possible after being reported				
<b>Purpose/Importance</b>	To continuously implement consequence management				
<b>Source/Collection of Data</b>	Summary on the percentage of reduction of disciplinary hearings, conciliations, Arbitrations and Labour Cases				
<b>Method of calculation</b>	Percentage				
<b>Data Limitation</b>	Non-submission of reports				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	<ul style="list-style-type: none"> <li>• Number of disciplinary cases initiated-denominator</li> <li>• Number of disciplinary cases finalised-numerator</li> </ul>				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Consequence management is implemented consistently and fairly				
<b>Motivation for the adjustment</b>	Target adjusted to be a more realistic one				

<b>Outcome Number</b>	<b>DCSIC11</b>			
<b>Key Performance Area</b>	<b>Institutional Capacity</b>			
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>			
<b>Key Focus Area</b>	Human Resources: Labour Relations		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
	<b>Weighting</b>	7.5%	<b>Target</b>	
			<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
<b>Quarter 3</b>			1	
<b>Quarter 4</b>	1			
<b>Key Performance Indicator</b>	<b>Number of Local Labour Forum meetings held</b>			
<b>Definition</b>	To comply to the requirement of the Labour Relations Act, 66 of 1995			
<b>Purpose/Importance</b>	To continuously implement consequence management			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Notice of Local Labour Forum meeting</li> <li>• Attendance register</li> <li>Minutes of meeting</li> </ul>			
<b>Method of calculation</b>	Number			
<b>Data Limitation</b>	Non-sitting of the forum			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Count			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Harmonised the working relationship between employer and labour			
<b>Motivation for the adjustment</b>	N/A			

## 7.4.2 FINANCIAL MANAGEMENT

<b>Output Number</b>	<b>DCSFM01</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensure Sound Financial Management and Accounting</b>				
<b>Key Focus Area</b>	Payroll Administration		<b>Baseline Indicator</b>	12	
			<b>Original Annual Target</b>		12
			<b>Adjusted Target</b>		12
					<b>Target</b>
	<b>Weighting</b>	33,3%	<b>Quarter 1</b>	3	
			<b>Quarter 2</b>	3	
			<b>Quarter 3</b>	3	
		<b>Quarter 4</b>	3		
<b>Key Performance Indicator</b>	<b>Number of payrolls processed on or before the 25 of each month</b>				
<b>Definition</b>	Extent to which employees' salaries are paid on time				
<b>Purpose/Importance</b>	Timeous payment of salaries				
<b>Source/Collection of Data</b>	Monthly Salary Run				
<b>Method of calculation</b>	Number				
<b>Data Limitation</b>	Lack of funds				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Count				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Consistent timeous payment of salaries				
<b>Motivation for the adjustment</b>	N/A				
<b>Output Number</b>	<b>DCSFM02</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensure Sound Financial Management and Accounting</b>				
<b>Key Focus Area</b>	Payroll Administration		<b>Baseline Indicator</b>	100%	
			<b>Original Annual Target</b>		100%
			<b>Adjusted Target</b>		100%
					<b>Target</b>
	<b>Weighting</b>	33,3%	<b>Quarter 1</b>	100%	
			<b>Quarter 2</b>	100%	
			<b>Quarter 3</b>	100%	
		<b>Quarter 4</b>	100%		
<b>Key Performance Indicator</b>	<b>Percentage of third parties processed for payment on or before the 3rd of each month</b>				
<b>Definition</b>	Extent to which third parties' payments are paid on time				
<b>Purpose/Importance</b>	Timeous payment of third parties				
<b>Source/Collection of Data</b>	Monthly processed paperwork of third parties				
<b>Method of calculation</b>	Percentage				
<b>Data Limitation</b>	Lack of funds				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Count				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Consistent timeous payment of salaries				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DCSFM03</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensure Sound Financial Management and Accounting</b>			
<b>Key Focus Area</b>	Human Resource Development		<b>Baseline Indicator</b>	100%
			<b>Original Annual Target</b>	100%
			<b>Adjusted Target</b>	100%
				<b>Target</b>
	<b>Weighting</b>	33,3%	<b>Quarter 1</b>	25%
			<b>Quarter 2</b>	50%
			<b>Quarter 3</b>	75%
		<b>Quarter 4</b>	100%	
<b>Key Performance Indicator</b>	<b>Percentage actual spending of the municipal budget on skills development</b>			
<b>Definition</b>	<b>Extent of spending on municipal budget on skills development</b>			
<b>Purpose/Importance</b>	Budget on skills development is spend for the intended purpose			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Calculations of the spending viz a viz the actual budget</li> <li>• Copy of the budget</li> <li>• Copy of the appointment letter of the service provider</li> <li>• Copy of the registration letter of the learner (employee)</li> </ul>			
<b>Method of calculation</b>	Percentage			
<b>Data Limitation</b>	Lack of funds			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	<ul style="list-style-type: none"> <li>• Budget allocated for skills development-denominator</li> <li>• Actual expenditure on budget on skills development-numerator</li> </ul>			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Skills development spend for the intended purpose			
<b>Motivation for the adjustment</b>	N/A			

### 7.4.3 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

<b>Output Number</b>	<b>DCSGG01</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
<b>Key Focus Area</b>	Administration and Support Services		<b>Baseline Indicator</b>	7
			<b>Original Annual Target</b>	7
			<b>Adjusted Target</b>	7
				<b>Target</b>
	<b>Weighting</b>	10%	<b>Quarter 1</b>	2
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	2
		<b>Quarter 4</b>	2	
<b>Key Performance Indicator</b>	<b>Number of Administration and Human Resources meetings co-ordinated</b>			
<b>Definition</b>	Coordination of Administration and Human Resources Committee meeting as per the year plan			
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Notices of Administration and Human Resources Section 80 Meeting</li> <li>• Minutes</li> <li>• Attendance Registers</li> </ul>			
<b>Method of calculation</b>	Number			
<b>Data Limitation</b>	Non-sitting of meetings			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Count			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Meetings to be held consistently as per the year plan			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DCSGG02</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
<b>Key Focus Area</b>	Administration and Support Services		<b>Baseline Indicator</b>	7
			<b>Original Annual Target</b>	7
			<b>Adjusted Target</b>	7
				<b>Target</b>
	<b>Weighting</b>	10%	<b>Quarter 1</b>	2
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	2
		<b>Quarter 4</b>	2	
<b>Key Performance Indicator</b>	<b>Number of Mayoral Committee Meetings co-ordinated</b>			
<b>Definition</b>	Coordination of Mayoral Committee meeting as per the year plan			
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Notices of Mayoral Committee meetings</li> <li>• Minutes</li> <li>• Attendance Registers</li> </ul>			
<b>Method of calculation</b>	Number			
<b>Data Limitation</b>	Non-sitting of meetings			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Count			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Meetings to be held consistently as per the year plan			
<b>Motivation for the adjustment</b>	N/A			



<b>Output Number</b>	<b>DCSGG03</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>				
<b>Key Focus Area</b>	Administration and Support Services		<b>Baseline Indicator</b>	4	
			<b>Original Annual Target</b>		4
			<b>Adjusted Target</b>		4
					<b>Target</b>
	<b>Weighting</b>	10%		<b>Quarter 1</b>	1
				<b>Quarter 2</b>	1
				<b>Quarter 3</b>	1
<b>Quarter 4</b>				1	
<b>Key Performance Indicator</b>	<b>Number of council meetings co-ordinated</b>				
<b>Definition</b>	Coordination of council meeting as per the year plan				
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Notices of council meeting</li> <li>• Minutes</li> <li>• Attendance Registers</li> </ul>				
<b>Method of calculation</b>	Number				
<b>Data Limitation</b>	Non-sitting of meetings				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Count				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Meetings to be held consistently as per the year plan				
<b>Motivation for the adjustment</b>	N/A				
<b>Output Number</b>	<b>DCSGG04</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>				
<b>Key Focus Area</b>	Payroll Administration		<b>Baseline Indicator</b>	4	
			<b>Original Annual Target</b>		4
			<b>Adjusted Target</b>		4
					<b>Target</b>
	<b>Weighting</b>	12.5%		<b>Quarter 1</b>	1
				<b>Quarter 2</b>	1
				<b>Quarter 3</b>	1
<b>Quarter 4</b>				1	
<b>Key Performance Indicator</b>	<b>Number of Section 66 Reports (Expenditure of Staff Benefits) compiled and submitted to Council.</b>				
<b>Definition</b>	Disclosure of councillors and employee benefits and allowances				
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Section 66 Report</li> <li>• Council Resolution</li> </ul>				
<b>Method of calculation</b>	Number				
<b>Data Limitation</b>	Incomplete and inaccurate disclosures				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Count				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Report accurately on the councillors and employees benefits and allowance				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DCSGG05</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>				
<b>Key Focus Area</b>	Legal Services and Contracts Management		<b>Baseline Indicator</b>	4	
			<b>Original Annual Target</b>		4
			<b>Adjusted Target</b>		4
					<b>Target</b>
	<b>Weighting</b>	12.5%		<b>Quarter 1</b>	1
				<b>Quarter 2</b>	1
				<b>Quarter 3</b>	1
<b>Quarter 4</b>				1	
<b>Key Performance Indicator</b>	<b>Number of updates on litigations and private claims register</b>				
<b>Definition</b>	Disclosure of litigations and private claims against the municipality				
<b>Purpose/Importance</b>	Good financial management and accounting				
<b>Source/Collection of Data</b>	Updated Litigations and Claims register				
<b>Method of calculation</b>	Number				
<b>Data Limitation</b>	Inaccurate and incomplete Litigation and Claims Register				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Count				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Timeous identification and mitigation of the financial risk the municipality might face if the outcome of the process impact negatively on the municipality				
<b>Motivation for the adjustment</b>	N/A				
<b>Output Number</b>	<b>DCSGG06</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>				
<b>Key Focus Area</b>	Governance Structures		<b>Baseline Indicator</b>	4	
			<b>Original Annual Target</b>		4
			<b>Adjusted Target</b>		4
					<b>Target</b>
	<b>Weighting</b>	10%		<b>Quarter 1</b>	1
				<b>Quarter 2</b>	1
				<b>Quarter 3</b>	1
<b>Quarter 4</b>				1	
<b>Key Performance Indicator</b>	Number of Departmental Meetings held annually with Divisional Managers				
<b>Definition</b>	Departmental meetings held to enhance coordination				
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations</li> <li>• Minutes</li> <li>• Attendance Registers</li> </ul>				
<b>Method of calculation</b>	Number				
<b>Data Limitation</b>	Non-sitting of meetings				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Count				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Enhanced synergy within the departmental divisions				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DCSGG07</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>				
<b>Key Focus Area</b>	External Audit		<b>Baseline Indicator</b>	5	
			<b>Original Annual Target</b>		5
			<b>Adjusted Target</b>		5
				<b>Target</b>	
	<b>Weighting</b>	10%		<b>Quarter 1</b>	N/A
				<b>Quarter 2</b>	N/A
				<b>Quarter 3</b>	2
<b>Quarter 4</b>				3	
<b>Key Performance Indicator</b>	<b>Number of Progress Reports on the Implementation of the External Audit Action Plan for the 2024/2025 Audit Report</b>				
<b>Definition</b>	Extend to which the municipality is addressing audit findings towards the attainment of clean audit				
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability				
<b>Source/Collection of Data</b>	Monthly progress reports on the implementation of the Audit Action Plans.				
<b>Method of calculation</b>	Number				
<b>Data Limitation</b>	None or late response to queries				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Count				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Clean Audit				
<b>Motivation for the adjustment</b>	N/A				
<b>Outcome Number</b>	<b>DCSGG08</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>				
<b>Key Focus Area</b>	External Audit		<b>Baseline Indicator</b>	100%	
			<b>Original Annual Target</b>		100%
			<b>Adjusted Target</b>		100%
				<b>Target</b>	
	<b>Weighting</b>	10%		<b>Quarter 1</b>	100%
				<b>Quarter 2</b>	100%
				<b>Quarter 3</b>	100%
<b>Quarter 4</b>				100%	
<b>Key Performance Indicator</b>	<b>Percentage of internal audit queries responded to within the timeframe of 3 days.</b>				
<b>Definition</b>	Extend to which the municipality is addressing internal audit findings towards the attainment of clean audit				
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability				
<b>Source/Collection of Data</b>	Audit Query Response Register				
<b>Method of calculation</b>	Percentage				
<b>Data Limitation</b>	None or late response to queries				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Number of internal audit queries issued-denominator Number of internal audit queries addressed-numerator				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Effective internal controls				
<b>Motivation for the adjustment</b>	N/A				

<b>Outcome Number</b>	<b>DCSGG09</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
<b>Key Focus Area</b>	Risk Management		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
				<b>Target</b>
	<b>Weighting</b>	5%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
		<b>Quarter 4</b>	1	
<b>Key Performance Indicator</b>	<b>Number of Operational Risk Registers Progress Updates</b>			
<b>Definition</b>	Extend to which the municipal operational risk register is updated, and risks mitigated			
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability			
<b>Source/Collection of Data</b>	Updated Operational Risk Register			
<b>Method of calculation</b>	Number			
<b>Data Limitation</b>	No updating of the risk register			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Count			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Effective internal controls			
<b>Motivation for the adjustment</b>	N/A			
<b>Outcome Number</b>	<b>DCSGG10</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
<b>Key Focus Area</b>	Risk Management		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
				<b>Target</b>
	<b>Weighting</b>	5%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
		<b>Quarter 4</b>	1	
<b>Key Performance Indicator</b>	<b>Number of Strategic Risk Registers Progress Updates</b>			
<b>Definition</b>	Extend to which the municipal strategic risk register is updated, and risks mitigated			
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability			
<b>Source/Collection of Data</b>	Updated Strategic Risk Register			
<b>Method of calculation</b>	Number			
<b>Data Limitation</b>	No updating of the strategic risk register			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Count			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Effective internal controls			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DCSGG11</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>				
<b>Key Focus Area</b>	Risk Management		<b>Baseline Indicator</b>	4	
			<b>Original Annual Target</b>		4
			<b>Adjusted Target</b>		4
			<b>Target</b>		
	<b>Weighting</b>	5%	<b>Quarter 1</b>	1	
			<b>Quarter 2</b>	1	
			<b>Quarter 3</b>	1	
		<b>Quarter 4</b>	1		
<b>Key Performance Indicator</b>	<b>Number of Updated Fraud Risk Register</b>				
<b>Definition</b>	<b>Extend to which the municipal fraud risk register is updated, and risks mitigated</b>				
<b>Purpose/Importance</b>	Promoting good governance, transparency and accountability				
<b>Source/Collection of Data</b>	Updated Fraud Risk Register				
<b>Method of calculation</b>	Number				
<b>Data Limitation</b>	No updating of the fraud risk register				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Count				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Effective internal controls				
<b>Motivation for the adjustment</b>	N/A				

**7.5 CHIEF FINANCIAL OFFICER SCORECARD**

**7.5.1 BASIC SERVICES**

<b>Output Number</b>	<b>DFBS001</b>			
<b>Key Performance Area</b>	<b>Basic Services</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
<b>Key Focus Area</b>	Indigent households		<b>Baseline Indicator</b>	7 186
			<b>Original Annual Target</b>	8 000
			<b>Adjusted Target</b>	7 686
	<b>Weighting</b>		<b>30%</b>	
			<b>Quarter 1</b>	7 390
			<b>Quarter 2</b>	7 560
			<b>Quarter 3</b>	7 765
		<b>Quarter 4</b>	7 686	
<b>Key Performance Indicator</b>	<b>Number of indigent households registered in the Indigent Register for the bi-annual registration period from 01/07/2023 to 30/06/2025 [target for 2024/25]</b>			
<b>Definition</b>	Poorest of the poor household receiving indigent subsidy			
<b>Purpose/Importance</b>	Local economic development and financial management			
<b>Source/Collection of Data</b>	Munsoft Indigent Register Report			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Alleviation of unemployment, poverty and inequality			
<b>Motivation for the adjustment</b>	Performance target adjusted to align with the prevailing mid-year performance and full year forecast			

<b>Output Number</b>	<b>DFBS002</b>			
<b>Key Performance Area</b>	<b>Basic Services</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
<b>Key Focus Area</b>	Indigent households		<b>Baseline Indicator</b>	100%
			<b>Original Annual Target</b>	100%
			<b>Adjusted Target</b>	100%
				<b>Target</b>
	<b>Weighting</b>	20%	<b>Quarter 1</b>	20%
			<b>Quarter 2</b>	40%
			<b>Quarter 3</b>	75%
		<b>Quarter 4</b>	100%	
<b>Key Performance Indicator</b>	<b>Percentage of municipality's Free Basic Service's budget spent on provision of Free Basic Services to registered indigent households [indigent relief for free basic services]</b>			
<b>Definition</b>	Budget spend on the poorest of the poor household receiving indigent subsidy			
<b>Purpose/Importance</b>	Local economic development and financial management			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Monthly Financial Report</li> <li>• Monthly C-Schedule</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Alleviation of unemployment, poverty and inequality			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFBS003</b>				
<b>Key Performance Area</b>	<b>Basic Services</b>				
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>				
<b>Key Focus Area</b>	Service Delivery Outsourcing		<b>Baseline Indicator</b>	95%	
			<b>Original Annual Target</b>		95%
			<b>Adjusted Target</b>		95%
			<b>Target</b>		
	<b>Weighting</b>	30%	<b>Quarter 1</b>	95%	
			<b>Quarter 2</b>	95%	
			<b>Quarter 3</b>	95%	
		<b>Quarter 4</b>	95%		
<b>Key Performance Indicator</b>	<b>Percentage of FWPQ finalised within 5 working days from the closing date for submission of quotations to improve service delivery.</b>				
<b>Definition</b>	Turnaround time to finalise appointment of service providers after the closing of the advertisement				
<b>Purpose/Importance</b>	Local economic development				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• FWPQ Register</li> <li>• Individual FWPQ Reports</li> </ul>				
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>• Closing date of the advertisement</li> <li>• Date when the appointment letter was issued</li> </ul>				
<b>Data Limitation</b>	Non-submission of reports				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Timeframe				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Alleviation of unemployment, poverty and inequality				
<b>Motivation for the adjustment</b>	N/A				



<b>Output Number</b>	<b>DFBS004</b>			
<b>Key Performance Area</b>	<b>Basic Services</b>			
<b>Predetermined Objective</b>	<b>Supporting the delivery of municipal services to the right quality and standard</b>			
<b>Key Focus Area</b>	Service Delivery Outsourcing		<b>Baseline Indicator</b>	95%
			<b>Original Annual Target</b>	95%
			<b>Adjusted Target</b>	95%
				<b>Target</b>
	<b>Weighting</b>	30%	<b>Quarter 1</b>	95%
			<b>Quarter 2</b>	95%
			<b>Quarter 3</b>	95%
<b>Quarter 4</b>			95%	
<b>Key Performance Indicator</b>	<b>Percentage of capital projects funded under conditional grants [MIG, RBIG and WSIG] paid within 30 working days of receipt of invoice.</b>			
<b>Definition</b>	Number of contractors appointed to implement capital projects paid on time			
<b>Purpose/Importance</b>	Local economic development			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invoice and Proof of payment [proof of payment showing number of days from receipt date to payment date] or</li> <li>• Monthly Report on the Creditor's Payment Period</li> </ul>			
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>• Number of valid invoices submitted-denominator</li> <li>• Number of valid invoices paid within 30 days of submission-numerator</li> </ul>			
<b>Data Limitation</b>	Incomplete invoices			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Ensure that valid invoices are paid on time to enhance local economy			
<b>Motivation for the adjustment</b>	N/A			

## 7.5.2 LOCAL ECONOMIC DEVELOPMENT

<b>Output Number</b>	DFLED001			
<b>Key Performance Area</b>	Local Economic Development			
<b>Predetermined Objective</b>	Creating a conducive environment for economic development			
<b>Key Focus Area</b>	Small Medium, Macro Enterprise Development		<b>Baseline Indicator</b>	70%
			<b>Original Annual Target</b>	70%
			<b>Adjusted Target</b>	70%
				<b>Target</b>
	<b>Weighting</b>	50%	<b>Quarter 1</b>	70%
			<b>Quarter 2</b>	70%
			<b>Quarter 3</b>	70%
		<b>Quarter 4</b>	70%	
<b>Key Performance Indicator</b>	Allocate 70% of the procurement of goods and services between R 10 000 and R 30 000 to local Small Medium Macro Enterprise			
<b>Definition</b>	70% of goods and services between R 10 000 and R 30 000 contracted to Small Medium Macro Enterprises			
<b>Purpose/Importance</b>	Local economic development			
<b>Source/Collection of Data</b>	Supply Chain Management Report on transactions up to R30 000			
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>Amount of funds between R 10 000 and R 30 000 awarded-denominator</li> <li>Amount of funds between R 10 000 and R 30 000 awarded to Small Medium Macro Enterprises-numerator</li> </ul>			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Alleviation of unemployment, poverty and inequality			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFLED002</b>				
<b>Key Performance Area</b>	<b>Local Economic Development</b>				
<b>Predetermined Objective</b>	<b>Creating a conducive environment for economic development</b>				
<b>Key Focus Area</b>	Local Business Development		<b>Baseline Indicator</b>	80%	
			<b>Original Annual Target</b>		80%
			<b>Adjusted Target</b>		80%
	<b>Weighting</b>				<b>Target</b>
			<b>Quarter 1</b>		80%
			<b>Quarter 2</b>		80%
			<b>Quarter 3</b>		80%
		<b>Quarter 4</b>		80%	
<b>Key Performance Indicator</b>	<b>Percentage of creditors physically residing within the municipal area paid within 30 days of receipt of relevant invoice / statements [and all other supporting documentation]</b>				
<b>Definition</b>	Municipal creditors physically residing within the municipal area paid on time				
<b>Purpose/Importance</b>	Local economic development				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Monthly Report on the Creditor's Payment Period</li> <li>Monthly Expenditure Report showing the locality of each service provider paid</li> </ul>				
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>All creditors paid within 30 days of receipt of relevant invoices-denominator</li> <li>All creditors physical residing in the municipal area paid within 30 days of receipt of relevant invoices-numerator</li> </ul>				
<b>Data Limitation</b>	Non-submission of reports				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Alleviation of unemployment, poverty and inequality				
<b>Motivation for the adjustment</b>	N/A				

7.5.3 INSTITUTIONAL CAPACITY

<b>Output Number</b>	<b>DFIC001</b>			
<b>Key Performance Area</b>	<b>Institutional Capacity</b>			
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>			
<b>Key Focus Area</b>	Performance Management and Development System		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
				<b>Target</b>
	<b>Weighting</b>	40%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	N/A	
<b>Key Performance Indicator</b>	<b>Number of Performance Agreements for the 2024/25 financial year signed between the Municipal Manager and the Chief Financial Officer by the 31 July 2024</b>			
<b>Definition</b>	An agreement signed to monitor the performance of the Chief Financial Officer			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	Signed Performance Agreements, inclusive of Performance Plan and Personal Development Plan			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Enhanced performance management and development systems			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DFIC002</b>			
<b>Key Performance Area</b>	<b>Institutional Capacity</b>			
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>			
<b>Key Focus Area</b>	Performance Management and Development System		<b>Baseline Indicator</b>	5
			<b>Original Annual Target</b>	5
			<b>Adjusted Target</b>	5
				<b>Target</b>
	<b>Weighting</b>	30%	<b>Quarter 1</b>	5
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	N/A	
<b>Key Performance Indicator</b>	<b>Number of Performance Agreements for the 2024/25 financial year signed between the Chief Financial Officer and Managers within the department annually by the 31 July 2024</b>			
<b>Definition</b>	An agreement signed to monitor the performance of the divisional manager			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	Signed Performance Agreements, inclusive of Performance Plan and Personal Development Plan			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Enhanced performance management and development systems			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFIC003</b>			
<b>Key Performance Area</b>	<b>Institutional Capacity</b>			
<b>Predetermined Objective</b>	<b>Building institutional resilience and administrative capability</b>			
<b>Key Focus Area</b>	Performance Management and Development System	<b>Baseline Indicator</b>		5
		<b>Original Annual Target</b>		20
		<b>Adjusted Target</b>		20
				<b>Target</b>
	<b>Weighting</b>	30%	<b>Quarter 1</b>	5
			<b>Quarter 2</b>	5
			<b>Quarter 3</b>	5
		<b>Quarter 4</b>	5	
<b>Key Performance Indicator</b>	<b>Number of performance appraisals for Treasury Services Department's managers conducted annually</b>			
<b>Definition</b>	A performance assessment of divisional managers			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations to the appraisal or</li> <li>• Attendance Registers to the appraisal sessions</li> <li>• Appraisal Committee Members report</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of reports			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Effective monitoring and evaluation			
<b>Motivation for the adjustment</b>	N/A			

7.5.4 FINANCIAL MANAGEMENT

<b>Output Number</b>	<b>DFFM001</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Asset Management		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
				<b>Target</b>
	<b>Weighting</b>	15%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	N/A	
<b>Key Performance Indicator</b>	<b>Number of GRAP compliant Fixed Asset Register [2023/24] compiled and submitted to the Auditor General of South Africa by 31 August 2024</b>			
<b>Definition</b>	A register of all municipal assets			
<b>Purpose/Importance</b>	Financial management and accounting			
<b>Source/Collection of Data</b>	Acknowledgement Letter of the 2023/24 FAR/AFS by the Auditor General of South Africa.			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Incomplete asset register			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Compliant asset register			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DFFM002</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Asset Management		<b>Baseline Indicator</b>	12
			<b>Original Annual Target</b>	12
			<b>Adjusted Target</b>	12
				<b>Target</b>
	<b>Weighting</b>	5%	<b>Quarter 1</b>	3
			<b>Quarter 2</b>	3
			<b>Quarter 3</b>	3
		<b>Quarter 4</b>	3	
<b>Key Performance Indicator</b>	<b>Number of reports on 'asset additions' for the 2024/25 financial year</b>			
<b>Definition</b>	A regularly updating the asset register			
<b>Purpose/Importance</b>	Financial management and accounting			
<b>Source/Collection of Data</b>	Asset Management Report depicting assets procured for a specific reporting period			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Incomplete asset register			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Updated asset register			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFFM003</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Budget and Financial Reporting Management	<b>Baseline Indicator</b>	1	
		<b>Original Annual Target</b>	1	
		<b>Adjusted Target</b>	1	
			<b>Target</b>	
	<b>Weighting</b>	10%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	1	
<b>Key Performance Indicator</b>	<b>Number of funded annual budget compiled by the municipality for the 2025/2026 financial year</b>			
<b>Definition</b>	Annual budget for the municipality			
<b>Purpose/Importance</b>	Financial management and accounting			
<b>Source/Collection of Data</b>	2025/2026 Municipal Budget & Reporting A Schedule or FSPT Assessment Report			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-approval of the budget			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Funded approved annual budget			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DFFM004</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Budget and Financial Reporting Management	<b>Baseline Indicator</b>	1	
		<b>Original Annual Target</b>	1	
		<b>Adjusted Target</b>	1	
			<b>Target</b>	
	<b>Weighting</b>	5%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	1
		<b>Quarter 4</b>	N/A	
<b>Key Performance Indicator</b>	<b>Number of funded adjustment budget compiled by the municipality for the 2024/2025 financial year</b>			
<b>Definition</b>	Annual adjustment budget for the municipality			
<b>Purpose/Importance</b>	Financial management and accounting			
<b>Source/Collection of Data</b>	Adjustment Budget for 2024/2025 financial year			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-approval of the budget			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Funded approved annual adjustment budget			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFFM005</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Budget and Financial Reporting Management	<b>Baseline Indicator</b>	1	
		<b>Original Annual Target</b>	1	
		<b>Adjusted Target</b>	1	
			<b>Target</b>	
	<b>Weighting</b>	15%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	N/A	
<b>Key Performance Indicator</b>	<b>Number of GRAP compliant Annual Financial Statements [2023/2024] compiled and submitted to the Auditor General of South Africa by 31 August 2024</b>			
<b>Definition</b>	Record of financial performance information			
<b>Purpose/Importance</b>	Financial management and accounting			
<b>Source/Collection of Data</b>	Acknowledgement Letter of the 2023/2024 AFS by the Auditor General of South Africa.			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-approval of the budget			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Compliant Annual Financial Statements			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DFFM006</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Expenditure Management	<b>Baseline Indicator</b>	R 12 571	
		<b>Original Annual Target</b>	R 20 000	
		<b>Adjusted Target</b>	R 20 000	
			<b>Target</b>	
	<b>Weighting</b>	5%	<b>Quarter 1</b>	R 5 000
			<b>Quarter 2</b>	R 10 000
			<b>Quarter 3</b>	R15 000
		<b>Quarter 4</b>	R 20 000	
<b>Key Performance Indicator</b>	<b>Amount reduced of current year Fruitless and Wasteful Expenditure to not more than R 20 000 [accounting for transactions for 2024/2025 financial year only]</b>			
<b>Definition</b>	Record of fruitless and wasteful expenditure			
<b>Purpose/Importance</b>	Financial management and accounting			
<b>Source/Collection of Data</b>	Irregular, Fruitless and Wasteful Expenditure Report			
<b>Method of calculation</b>	Value			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Rand			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Zero rand fruitless and wasteful expenditure			
<b>Motivation for the adjustment</b>	N/A			



<b>Output Number</b>	<b>DFFM007</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Expenditure Management		<b>Baseline Indicator</b>	12	
			<b>Original Annual Target</b>		12
			<b>Adjusted Target</b>		12
					<b>Target</b>
	<b>Weighting</b>	10%	<b>Quarter 1</b>	3	
			<b>Quarter 2</b>	3	
			<b>Quarter 3</b>	3	
<b>Quarter 4</b>			3		
<b>Key Performance Indicator</b>	<b>Number of reports on MFMA Sec. 11 [withdrawals report] for the 2024/2025 financial year</b>				
<b>Definition</b>	Record of all withdrawals made from the municipality's primary bank account				
<b>Purpose/Importance</b>	Financial management and accounting				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>MFMA Sec. 11 withdrawals reports</li> <li>Monthly Expenditure Report</li> </ul>				
<b>Method of calculation</b>	Count				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Number				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Effective and efficient internal controls				
<b>Motivation for the adjustment</b>	N/A				
<b>Output Number</b>	<b>DFFM008</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Revenue Management		<b>Baseline Indicator</b>	53%	
			<b>Original Annual Target</b>		65%
			<b>Adjusted Target</b>		55%
					<b>Target</b>
	<b>Weighting</b>	10%	<b>Quarter 1</b>	53%	
			<b>Quarter 2</b>	58%	
			<b>Quarter 3</b>	48%	
<b>Quarter 4</b>			55%		
<b>Key Performance Indicator</b>	<b>Percentage payment rate on the billed revenue for the 2024/2025 financial year</b>				
<b>Definition</b>	Collection levels on the billed municipal services				
<b>Purpose/Importance</b>	Financial management and accounting				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Monthly Revenue Report</li> <li>Monthly C Schedule</li> </ul>				
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>Billed services amount-denominator</li> <li>Actual collection=numerator</li> </ul>				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Number				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	65% collection rate				
<b>Motivation for the adjustment</b>	Target adjusted in line with the mid-year performance and full year forecast				

<b>Output Number</b>	<b>DFFM009</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Supply Chain Management		<b>Baseline Indicator</b>	90%	
			<b>Original Annual Target</b>		90%
			<b>Adjusted Target</b>		90%
			<b>Target</b>		
	<b>Weighting</b>	10%		<b>Quarter 1</b>	18%
				<b>Quarter 2</b>	46%
				<b>Quarter 3</b>	62%
<b>Quarter 4</b>				90%	
<b>Key Performance Indicator</b>	<b>Percentage spending on the approved operating expenditure budget [cash items]</b>				
<b>Definition</b>	Spending on the municipality's approved annual expenditure				
<b>Purpose/Importance</b>	Financial management and accounting				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>Monthly Expenditure Report</li> <li>Monthly C Schedule</li> </ul>				
<b>Method of calculation</b>	Gross Debtors Opening Balance + Billed Revenue – Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Number				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	90% actual operational expenditure budget				
<b>Motivation for the adjustment</b>	N/A				
<b>Output Number</b>	<b>DFFM010</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Supply Chain Management		<b>Baseline Indicator</b>	R 9 973 939	
			<b>Original Annual Target</b>		R 7 000 000
			<b>Adjusted Target</b>		R 7 000 000
			<b>Target</b>		
	<b>Weighting</b>	5%		<b>Quarter 1</b>	R 1 750 000
				<b>Quarter 2</b>	R 3 500 000
				<b>Quarter 3</b>	R 5 250 000
<b>Quarter 4</b>				R 7 000 000	
<b>Key Performance Indicator</b>	<b>Reduction of current year irregular expenditure amount to not more than R 7 000 000 [transactions for 2024/2025 financial year]</b>				
<b>Definition</b>	Amount of irregular expenditure report on				
<b>Purpose/Importance</b>	Financial management and accounting				
<b>Source/Collection of Data</b>	Irregular, Fruitless and Wasteful Expenditure Report				
<b>Method of calculation</b>	Value				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Rand				
<b>Reporting Cycle</b>	Quarterly				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	Zero-rand irregular expenditure				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DFFM011</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Supply Chain Management		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
				<b>Target</b>
	<b>Weighting</b>	10%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
		<b>Quarter 4</b>	1	
<b>Key Performance Indicator</b>	<b>Number of quarterly reports on the implementation of the Supply Chain Management Policy</b>			
<b>Definition</b>	Policy framework on demand and acquisition management			
<b>Purpose/Importance</b>	Financial management and accounting			
<b>Source/Collection of Data</b>	Quarterly Report on the Implementation of the Supply Chain Management Policy			
<b>Method of calculation</b>	Value			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Rand			
<b>Reporting Cycle</b>	Quarterly			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	Good governance, transparency and accountability			
<b>Motivation for the adjustment</b>	N/A			

### 7.5.5 FINANCIAL RATIOS

<b>Output Number</b>	<b>DFFR001</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Capital Spending		<b>Baseline Indicator</b>	12%
			<b>Original Annual Target</b>	11%
			<b>Adjusted Target</b>	11%
	<b>Weighting</b>		<b>Target</b>	
			<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
<b>Quarter 3</b>			N/A	
		<b>Quarter 4</b>	11%	
<b>Key Performance Indicator</b>	<b>Percentage capital expenditure to total expenditure</b>			
<b>Definition</b>	Expenditure spends on capital projects			
<b>Purpose/Importance</b>	This Ratio is used to assess the level of capital expenditure to total expenditure, which indicates the prioritisation of expenditure towards current operations versus future capacity in terms of municipal services			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>			
<b>Method of calculation</b>	Total Capital Expenditure / Total Expenditure (Total Operating Expenditure + Capital Expenditure) × 100			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The norm range between 10% and 20%			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFFR002</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Repairs and Maintenance		<b>Baseline Indicator</b>	4%
			<b>Original Annual Target</b>	1%
			<b>Adjusted Target</b>	1%
				<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	1%	
<b>Key Performance Indicator</b>	<b>Repairs and maintenance as a percentage property, plant and equipment, investment property and intangible assets (carrying value)</b>			
<b>Definition</b>	Repairs and maintenance expenditure on assets			
<b>Purpose/Importance</b>	The ratio measures the level of repairs and maintenance to ensure adequate maintenance to prevent breakdowns and interruptions to service delivery. Repairs and maintenance of municipal assets is required to ensure the continued provision of services.			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>			
<b>Method of calculation</b>	Total Repairs and Maintenance Expenditure / Property, Plant and Equipment and Investment Property (Carrying Value) x 100			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The norm is 8%			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFFR003</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Debtor Management		<b>Baseline Indicator</b>	25%	
			<b>Original Annual Target</b>		30%
			<b>Adjusted Target</b>		30%
				<b>Target</b>	
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A	
			<b>Quarter 2</b>	N/A	
		<b>Quarter 3</b>	N/A		
		<b>Quarter 4</b>	30%		
<b>Key Performance Indicator</b>	<b>Bad debt written off as a percentage of bad debt provision</b>				
<b>Definition</b>	Unrecoverable debt that has prescribed				
<b>Purpose/Importance</b>	The ratio compares the value of bad debts written off on consumer debtors to bad debts provided for consumer debtors to ensure that the Provision for bad debts is sufficient.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	<ul style="list-style-type: none"> <li>• Budget provision for bad debts-denominator</li> <li>• Actual spending on bad debt written off-numerator</li> </ul>				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The norm is 100%				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DFFR004</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Debtor Management		<b>Baseline Indicator</b>	400 days
			<b>Original Annual Target</b>	460 days
			<b>Adjusted Target</b>	460 days
	<b>Weighting</b>		<b>Target</b>	
			<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
<b>Quarter 3</b>			N/A	
		<b>Quarter 4</b>	460 days	
<b>Key Performance Indicator</b>	<b>Number of days required to receive payment from consumers for bills/invoices issued to them for service</b>			
<b>Definition</b>	Days taken to pay creditors			
<b>Purpose/Importance</b>	This ratio reflects the collection period. Net debtor days refers to the average number of days required for a municipality or municipal entity to receive payment from its consumers for bills/invoices issued to them for services.			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>			
<b>Method of calculation</b>	$((\text{Gross Debtors} - \text{Bad Debt Provision}) / \text{Billed Revenue}) \times 365$			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Days			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	A period of less than 30 days to settle creditors is normally an indication that the municipality may not be experiencing cash flow problems			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFFR005</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Sustainability Management		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
				<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	1	
<b>Key Performance Indicator</b>	<b>Period in months within which the municipality will be able to meet at least its monthly fixed operating commitments from cash and short-term investments without collecting any additional revenue, during the month</b>			
<b>Definition</b>	Days taken to pay creditors			
<b>Purpose/Importance</b>	The ratio indicates the municipality's or municipal entity's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month.			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>			
<b>Method of calculation</b>	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)).			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Months			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The norm range between 1 month to 3 months.			
<b>Motivation for the adjustment</b>	N/A			



<b>Output Number</b>	<b>DFFR006</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Sustainability Management		<b>Baseline Indicator</b>	1.5 month
			<b>Original Annual Target</b>	1.5 month
			<b>Adjusted Target</b>	1.5 month
				<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	1.5 month	
<b>Key Performance Indicator</b>	<b>Range within which the municipality is able to payback it's short-term liabilities (Debt and Payables) with short-term assets (cash, inventory and receivables)</b>			
<b>Definition</b>	Days taken to pay creditors			
<b>Purpose/Importance</b>	The Ratio is used to assess the municipality's or municipal entity's ability to pay back its short-term liabilities (debt and payables) with its short-term assets (cash, inventory, receivables).			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>			
<b>Method of calculation</b>	Current Assets / Current Liabilities			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Months			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The norm range between 1.5 to 2 :1			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFFR007</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Borrowing		<b>Baseline Indicator</b>	8%
			<b>Original Annual Target</b>	8%
			<b>Adjusted Target</b>	8%
				<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	8%	
<b>Key Performance Indicator</b>	<b>Capital Cost (Interest Paid and Redemption) as percentage to total Operating Expenditure</b>			
<b>Definition</b>	The ability of the municipality to pay for its borrowings			
<b>Purpose/Importance</b>	The ratio indicates the cost required to service the borrowing. It assesses the borrowing or payment obligation expressed as a percentage of total operating expenditure.			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>			
<b>Method of calculation</b>	Capital Cost (Interest Paid and Redemption) / Total Operating Expenditure x 100			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The norm is between 6% to 8%			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFFR008</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Borrowing		<b>Baseline Indicator</b>	45%	
			<b>Original Annual Target</b>		45%
			<b>Adjusted Target</b>		45%
				<b>Target</b>	
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A	
			<b>Quarter 2</b>	N/A	
			<b>Quarter 3</b>	N/A	
<b>Quarter 4</b>			45%		
<b>Key Performance Indicator</b>	<b>Extend of total borrowing in percentage in relation to total operating revenue</b>				
<b>Definition</b>	The extent to which the municipality can borrow				
<b>Purpose/Importance</b>	The ratio indicates the extent of total borrowings in relation to total operating revenue. It indicates short- and long-term debt financing relative to operating revenue of the municipality.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	Debt (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The norm is 45%				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DFFR009</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Liquidity Management		<b>Baseline Indicator</b>	80%	
			<b>Original Annual Target</b>		100%
			<b>Adjusted Target</b>		100%
					<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A	
			<b>Quarter 2</b>	N/A	
			<b>Quarter 3</b>	N/A	
		<b>Quarter 4</b>	100%		
<b>Key Performance Indicator</b>	<b>Extend in percentage, to which other reserves, which are required to be cash-backed are backed by cash reserves [cash and cash equivalents]</b>				
<b>Definition</b>	The extent to which the other reserves are cash backed.				
<b>Purpose/Importance</b>	The ratio measures the extent to which the other reserves, which are required to be cash backed are backed by cash reserves.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	(Cash and Cash Equivalents - Bank Overdraft + Short Term Investment + Long Term Investment - Unspent Conditional Grants) / (Net Assets - Accumulated Surplus – Non-Controlling Interest – Share Premium – Share Capital – Fair Value Adjustment – Revaluation Reserve)				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The norm is 100%				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DFFR010</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Financial Management		<b>Baseline Indicator</b>	0%	
			<b>Original Annual Target</b>		1%
			<b>Adjusted Target</b>		1%
					<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A	
			<b>Quarter 2</b>	N/A	
			<b>Quarter 3</b>	N/A	
		<b>Quarter 4</b>	1%		
<b>Key Performance Indicator</b>	<b>Percentage operating surpluses generated</b>				
<b>Definition</b>	Surpluses made form exchange transactions.				
<b>Purpose/Importance</b>	The ratio assesses the extent to which the municipality generates operating surpluses.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	$(\text{Total Operating Revenue} - \text{Total Operating Expenditure}) / \text{Total Operating Revenue} \times 100\%$				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The norm is equal to or greater than 0%				
<b>Motivation for the adjustment</b>	N/A				
<b>Output Number</b>	<b>DFFR011</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Revenue Management		<b>Baseline Indicator</b>	7%	
			<b>Original Annual Target</b>		4%
			<b>Adjusted Target</b>		4%
					<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A	
			<b>Quarter 2</b>	N/A	
			<b>Quarter 3</b>	N/A	
		<b>Quarter 4</b>	4%		
<b>Key Performance Indicator</b>	<b>Percentage electricity surplus generated</b>				
<b>Definition</b>	Surpluses made form exchange transactions.				
<b>Purpose/Importance</b>	The ratio assesses the extent to which the municipality generates operating surpluses.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	$(\text{Total Operating Revenue} - \text{Total Operating Expenditure}) / \text{Total Operating Revenue} \times 100\%$				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The norm is equal to or greater than 0%				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DFFR012</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Revenue Management		<b>Baseline Indicator</b>	5%	
			<b>Original Annual Target</b>		3%
			<b>Adjusted Target</b>		3%
					<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A	
			<b>Quarter 2</b>	N/A	
			<b>Quarter 3</b>	N/A	
		<b>Quarter 4</b>	3%		
<b>Key Performance Indicator</b>	<b>Percentage water surplus generated</b>				
<b>Definition</b>	Surpluses made form exchange transactions.				
<b>Purpose/Importance</b>	The ratio assesses the extent to which the municipality generates operating surpluses.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	$(\text{Total Operating Revenue} - \text{Total Operating Expenditure}) / \text{Total Operating Revenue} \times 100\%$				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The norm is equal to or greater than 0%				
<b>Motivation for the adjustment</b>	N/A				
<b>Output Number</b>	<b>DFFR013</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Revenue Management		<b>Baseline Indicator</b>	5%	
			<b>Original Annual Target</b>		2%
			<b>Adjusted Target</b>		2%
					<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A	
			<b>Quarter 2</b>	N/A	
			<b>Quarter 3</b>	N/A	
		<b>Quarter 4</b>	2%		
<b>Key Performance Indicator</b>	<b>Percentage refuse surplus generated</b>				
<b>Definition</b>	Surpluses made form exchange transactions.				
<b>Purpose/Importance</b>	The ratio assesses the extent to which the municipality generates operating surpluses.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	$(\text{Total Operating Revenue} - \text{Total Operating Expenditure}) / \text{Total Operating Revenue} \times 100\%$				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The norm is equal to or greater than 0%				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DFFR014</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Revenue Management		<b>Baseline Indicator</b>	5%	
			<b>Original Annual Target</b>		1%
			<b>Adjusted Target</b>		1%
					<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A	
			<b>Quarter 2</b>	N/A	
			<b>Quarter 3</b>	N/A	
		<b>Quarter 4</b>	1%		
<b>Key Performance Indicator</b>	<b>Percentage sanitation and wastewater surplus generated</b>				
<b>Definition</b>	Surpluses made form exchange transactions.				
<b>Purpose/Importance</b>	The ratio assesses the extent to which the municipality generates operating surpluses.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	$(\text{Total Operating Revenue} - \text{Total Operating Expenditure}) / \text{Total Operating Revenue} \times 100\%$				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The norm is equal to or greater than 0%				
<b>Motivation for the adjustment</b>	N/A				
<b>Output Number</b>	<b>DFFR015</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Revenue Management		<b>Baseline Indicator</b>	4%	
			<b>Original Annual Target</b>		4%
			<b>Adjusted Target</b>		4%
					<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A	
			<b>Quarter 2</b>	N/A	
			<b>Quarter 3</b>	N/A	
		<b>Quarter 4</b>	4%		
<b>Key Performance Indicator</b>	<b>Percentage revenue growth</b>				
<b>Definition</b>	Increases in consumer accounts				
<b>Purpose/Importance</b>	The ratio measures the actual growth in the revenue base of the municipality brought about by an increase in the consumer base rather than tariff increases.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	$(\text{Period under Review's Number of Active Debtor Accounts} - \text{Previous Period's Number of Active Debtor Accounts}) / \text{Previous Period Number of Active Debtor Accounts} \times 100$				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The desired performance is 4%				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DFFR016</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Revenue Management		<b>Baseline Indicator</b>	4%	
			<b>Original Annual Target</b>		4%
			<b>Adjusted Target</b>		4%
					<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A	
			<b>Quarter 2</b>	N/A	
			<b>Quarter 3</b>	N/A	
		<b>Quarter 4</b>	4%		
<b>Key Performance Indicator</b>	<b>Percentage revenue growth (excluding capital grants)</b>				
<b>Definition</b>	Measures the overall revenue growth				
<b>Purpose/Importance</b>	This ratio measures the overall revenue growth adjusted for capital grants. in addition, this ratio will assist in determining if the increase in expenditure will be funded by the increased revenue base or by some other means.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	((Period under review's total revenue excluding capital grants - previous period's total revenue excluding capital grants)/ previous period's total revenue excluding capital grants) x 100				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The norm is at the rate of Consumer Price Index				
<b>Motivation for the adjustment</b>	N/A				
<b>Output Number</b>	<b>DFFR017</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Expenditure Management		<b>Baseline Indicator</b>	45 days	
			<b>Original Annual Target</b>		30 days
			<b>Adjusted Target</b>		30 days
					<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	30 days	
			<b>Quarter 2</b>	30 days	
			<b>Quarter 3</b>	30 days	
		<b>Quarter 4</b>	30 days		
<b>Key Performance Indicator</b>	<b>Number of days taken to pay trade creditors</b>				
<b>Definition</b>	Calculate how long it takes the municipality to pay its creditors				
<b>Purpose/Importance</b>	This ratio indicates the average number of days taken for trade creditors to be paid.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The norm is 30 days				
<b>Motivation for the adjustment</b>	N/A				



<b>Output Number</b>	<b>DFFR018</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Expenditure Management		<b>Baseline Indicator</b>	5%	
			<b>Original Annual Target</b>		5%
			<b>Adjusted Target</b>		5%
					<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	1.25%	
			<b>Quarter 2</b>	2.5%	
			<b>Quarter 3</b>	3.75%	
		<b>Quarter 4</b>	5%		
<b>Key Performance Indicator</b>	<b>Percentage of irregular expenditure incurred against 2024/2025 total expenditure budget [capex and opex]</b>				
<b>Definition</b>	Irregular expenditure incurred by the municipality				
<b>Purpose/Importance</b>	The ratio measures the extent to which the municipality has incurred Irregular, Fruitless and Wasteful and Unauthorised Expenditure.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	$(\text{Irregular Expenditure}) / \text{Total Operating Expenditure} \times 100$				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The norm is 0%				
<b>Motivation for the adjustment</b>	N/A				
<b>Output Number</b>	<b>DFFR019</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Expenditure Management		<b>Baseline Indicator</b>	5%	
			<b>Original Annual Target</b>		5%
			<b>Adjusted Target</b>		5%
					<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	1.25%	
			<b>Quarter 2</b>	2.5%	
			<b>Quarter 3</b>	3.75%	
		<b>Quarter 4</b>	5%		
<b>Key Performance Indicator</b>	<b>Percentage of fruitless and wasteful incurred against 2024/25 total expenditure budget [capex and opex]</b>				
<b>Definition</b>	Fruitless and wasteful expenditure incurred by the municipality				
<b>Purpose/Importance</b>	The ratio measures the extent to which the municipality has incurred fruitless and wasteful expenditure.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	$(\text{Fruitless and Wasteful}) / \text{Total Operating Expenditure} \times 100$				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The norm is 0%				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DFFR020</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Expenditure Management		<b>Baseline Indicator</b>	5%
			<b>Original Annual Target</b>	12%
			<b>Adjusted Target</b>	12%
				<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	12%
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	N/A	
<b>Key Performance Indicator</b>	<b>Unauthorised expenditure incurred on cash-items in the 2023/2024 budget</b>			
<b>Definition</b>	Unauthorised expenditure incurred by the municipality			
<b>Purpose/Importance</b>	The ratio measures the extent to which the municipality has incurred unauthorised Expenditure.			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>			
<b>Method of calculation</b>	$(\text{Unauthorised}) / \text{Total Operating Expenditure} \times 100$			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The norm is 0%			
<b>Motivation for the adjustment</b>	N/A			
<b>Output Number</b>	<b>DFFR021</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Expenditure Management		<b>Baseline Indicator</b>	2%
			<b>Original Annual Target</b>	2%
			<b>Adjusted Target</b>	2%
				<b>Target</b>
	<b>Weighting</b>	4%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	2%	
<b>Key Performance Indicator</b>	<b>Percentage contracted services expenditure to total operating expenditure</b>			
<b>Definition</b>	Contracted services expenditure incurred by the municipality			
<b>Purpose/Importance</b>	This ratio measures the extent to which the municipalities resources are committed towards contracted services to perform Municipal related functions.			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>			
<b>Method of calculation</b>	$\text{Contracted Services} / \text{Total Operating Expenditure} \times 100$			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The norm range between 2% and 5%			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFFR022</b>				
<b>Key Performance Area</b>	<b>Financial Management</b>				
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>				
<b>Key Focus Area</b>	Asset Management		<b>Baseline Indicator</b>	5%	
			<b>Original Annual Target</b>		3%
			<b>Adjusted Target</b>		3%
					<b>Target</b>
	<b>Weighting</b>	5%	<b>Quarter 1</b>	N/A	
			<b>Quarter 2</b>	N/A	
			<b>Quarter 3</b>	N/A	
		<b>Quarter 4</b>	3%		
<b>Key Performance Indicator</b>	<b>Percentage of internally generated funds for capital expenditure to total capital expenditure</b>				
<b>Definition</b>	Contracted services expenditure incurred by the municipality				
<b>Purpose/Importance</b>	The ratio measures the extent to which the municipality's total capital expenditure is funded through internally generated funds and borrowings.				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>				
<b>Method of calculation</b>	Own Funded Capital Expenditure (Internally Generated Funds + Borrowings) / Total Capital Expenditure x 100				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Percentage				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	The desired performance is 3%				
<b>Motivation for the adjustment</b>	N/A				

<b>Output Number</b>	<b>DFFR023</b>			
<b>Key Performance Area</b>	<b>Financial Management</b>			
<b>Predetermined Objective</b>	<b>Ensuring sound financial management and accounting</b>			
<b>Key Focus Area</b>	Revenue Management		<b>Baseline Indicator</b>	55%
			<b>Original Annual Target</b>	55%
			<b>Adjusted Target</b>	55%
				<b>Target</b>
	<b>Weighting</b>	5%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
		<b>Quarter 4</b>	55%	
<b>Key Performance Indicator</b>	<b>Percentage own source revenue to total operating revenue</b>			
<b>Definition</b>	Own Source Revenue to Total Operating Revenue (Including Agency Revenue)			
<b>Purpose/Importance</b>	The Ratio assesses the extent of Own Source Revenue to Total Operating Revenue, including Agency Revenue hence self-sufficiency.			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• 2025/2026 Final Annual Budget</li> <li>• C-Schedule</li> </ul>			
<b>Method of calculation</b>	Own Source Revenue (Total Revenue - Government Grants and Subsidies – Public Contribution and Donations)/ Total Operating Revenue (Including Agency Services) x 100			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Percentage			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	The desired performance is 55%			
<b>Motivation for the adjustment</b>	N/A			

7.5.6 GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

<b>Output Number</b>	<b>DFGG001</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
<b>Key Focus Area</b>	Revenue and Expenditure Management		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
				<b>Target</b>
	<b>Weighting</b>	20%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
		<b>Quarter 4</b>	1	
<b>Key Performance Indicator</b>	<b>Number of reports on implementation of the Revenue Enhancement Strategy, Loss Reduction Strategy and Cost Containment Strategy</b>			
<b>Definition</b>	Reports on the implementation of Revenue Enhancement Strategy, Loss Reduction Strategy and Cost Containment Strategy			
<b>Purpose/Importance</b>	To report on the milestone of the Revenue Enhancement Strategy, Loss Reduction Strategy and Cost Containment Strategy			
<b>Source/Collection of Data</b>	Implementation Report on Revenue Enhancement Strategy, Loss Reduction Strategy and Cost Containment Strategy			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Quarterly			
<b>Desired Performance</b>	Regularly reporting on the implementation of programmes			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFGG002</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
<b>Key Focus Area</b>	Administrative Governance		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
	<b>Weighting</b> 20%		<b>Target</b>	
			<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
		<b>Quarter 4</b>	1	
<b>Key Performance Indicator</b>	<b>Number of departmental meetings held annually with BTO/Treasury Services Managers</b>			
<b>Definition</b>	Frequent departmental interactions to ensure departmental synergy			
<b>Purpose/Importance</b>	Collaborative and synchronised department			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Invitations or</li> <li>• Attendance Registers</li> <li>• Minutes of the meeting</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Quarterly			
<b>Desired Performance</b>	Regularly departmental meeting			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFGG003</b>			
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>			
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>			
<b>Key Focus Area</b>	Quality Assurance		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
				<b>Target</b>
	<b>Weighting</b>	20%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	1
			<b>Quarter 3</b>	1
		<b>Quarter 4</b>	1	
<b>Key Performance Indicator</b>	<b>Number of reports on implementation of Internal Audit findings by management by 30 June 2025</b>			
<b>Definition</b>	Reports on the implementation of informal internal audit queries			
<b>Purpose/Importance</b>	Good governance, transparency and accountability			
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Internal Audit Tracking Registers or</li> <li>• Progress Report on Internal Audit Unit Findings or</li> <li>• Responses to the Internal Audit Findings</li> </ul>			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Quarterly			
<b>Desired Performance</b>	Effective and efficient internal controls			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFGG004</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>				
<b>Key Focus Area</b>	Quality Assurance		<b>Baseline Indicator</b>	1	
			<b>Original Annual Target</b>		1
			<b>Adjusted Target</b>		1
				<b>Target</b>	
	<b>Weighting</b>	20%	<b>Quarter 1</b>	N/A	
			<b>Quarter 2</b>	N/A	
			<b>Quarter 3</b>	1	
		<b>Quarter 4</b>	N/A		
<b>Key Performance Indicator</b>	<b>Number of External Audit Action Plan developed to address Auditor General of South Africa Audit Findings on the Audit Report 2023/24 and submitted to council for approval on or before 31 January 2025</b>				
<b>Definition</b>	Reports on the implementation of Auditor General audit findings				
<b>Purpose/Importance</b>	Good governance, transparency and accountability				
<b>Source/Collection of Data</b>	<ul style="list-style-type: none"> <li>• Internal Audit Tracking Registers or</li> <li>• Progress Report on Internal Audit Unit Findings or</li> <li>• Responses to the Internal Audit Findings</li> </ul>				
<b>Method of calculation</b>	Count				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Number				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Quarterly				
<b>Desired Performance</b>	Clean Audit				
<b>Motivation for the adjustment</b>	N/A				



<b>Output Number</b>	<b>DFGG005</b>				
<b>Key Performance Area</b>	<b>Good Governance, Transparency and Accountability</b>				
<b>Predetermined Objective</b>	<b>Promoting Good Governance, Transparency and Accountability</b>				
<b>Key Focus Area</b>	Quality Assurance		<b>Baseline Indicator</b>	5	
			<b>Original Annual Target</b>		5
			<b>Adjusted Target</b>		5
					<b>Target</b>
	<b>Weighting</b>	20%		<b>Quarter 1</b>	N/A
				<b>Quarter 2</b>	N/A
				<b>Quarter 3</b>	2
<b>Quarter 4</b>				3	
<b>Key Performance Indicator</b>	<b>Number of implementation/progress reports of Auditor General of South Africa audit findings on the Audit Report 2023/2024 by management by 30 June 2025</b>				
<b>Definition</b>	Reports on the implementation of Auditor General audit findings				
<b>Purpose/Importance</b>	Good governance, transparency and accountability				
<b>Source/Collection of Data</b>	Monthly Report on implementation of External Audit Recovery Plan				
<b>Method of calculation</b>	Count				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Cumulative				
<b>Calculation Type</b>	Number				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Quarterly				
<b>Desired Performance</b>	Clean Audit				
<b>Motivation for the adjustment</b>	N/A				

7.5.7 PUBLIC PARTICIPATION

<b>Output Number</b>	<b>DFPP001</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Budgeting		<b>Baseline Indicator</b>	1
			<b>Original Annual Target</b>	1
			<b>Adjusted Target</b>	1
				<b>Target</b>
	<b>Weighting</b>	60%	<b>Quarter 1</b>	1
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			N/A	
<b>Key Performance Indicator</b>	<b>Number of budget timelines for the 2025/2026 financial year</b>			
<b>Definition</b>	Programme of action and timelines for the compilation of the annual budget			
<b>Purpose/Importance</b>	Public Participation			
<b>Source/Collection of Data</b>	Budget timelines schedule developed and submitted to Council			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	A credible budget			
<b>Motivation for the adjustment</b>				
<b>Output Number</b>	<b>DFPP002</b>			
<b>Key Performance Area</b>	<b>Public Participation</b>			
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>			
<b>Key Focus Area</b>	Budgeting		<b>Baseline Indicator</b>	4
			<b>Original Annual Target</b>	4
			<b>Adjusted Target</b>	4
				<b>Target</b>
	<b>Weighting</b>	20%	<b>Quarter 1</b>	N/A
			<b>Quarter 2</b>	N/A
			<b>Quarter 3</b>	N/A
<b>Quarter 4</b>			4	
<b>Key Performance Indicator</b>	<b>Conduct one public participation meeting per town on the draft 2025/26 annual budget</b>			
<b>Definition</b>	Community engagements			
<b>Purpose/Importance</b>	Involvement of communities in municipal planning and budgeting processes			
<b>Source/Collection of Data</b>	Budget timelines schedule developed and submitted to Council			
<b>Method of calculation</b>	Count			
<b>Data Limitation</b>	Non-submission of data			
<b>Type of Data</b>	Non-cumulative			
<b>Calculation Type</b>	Number			
<b>Reporting Cycle</b>	Annually			
<b>New Indicator</b>	Revised			
<b>Desired Performance</b>	A credible budget			
<b>Motivation for the adjustment</b>	N/A			

<b>Output Number</b>	<b>DFPP003</b>				
<b>Key Performance Area</b>	<b>Public Participation</b>				
<b>Predetermined Objective</b>	<b>Putting people first and engaging with communities</b>				
<b>Key Focus Area</b>	Budgeting		<b>Baseline Indicator</b>	1	
			<b>Original Annual Target</b>		1
			<b>Adjusted Target</b>		1
			<b>Target</b>		
	<b>Weighting</b>	20%	<b>Quarter 1</b>	N/A	
			<b>Quarter 2</b>	N/A	
			<b>Quarter 3</b>	N/A	
<b>Quarter 4</b>			1		
<b>Key Performance Indicator</b>	<b>Number of advertisement calling for public comments on the draft budget related policies and draft budget for 2025/2026</b>				
<b>Definition</b>	Notices for community engagements				
<b>Purpose/Importance</b>	Involvement of communities in municipal planning and budgeting processes				
<b>Source/Collection of Data</b>	Advert placed on newspapers or signed advert placed on municipal notice boards				
<b>Method of calculation</b>	Count				
<b>Data Limitation</b>	Non-submission of data				
<b>Type of Data</b>	Non-cumulative				
<b>Calculation Type</b>	Number				
<b>Reporting Cycle</b>	Annually				
<b>New Indicator</b>	Revised				
<b>Desired Performance</b>	A credible budget				
<b>Motivation for the adjustment</b>	N/A				

**8. RESOURCING THE IMPLEMENTATION OF THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

<b>Posts/ Positions on the Staff Establishment</b>	<b>Quantity (Number of Posts)</b>	<b>Filled</b>	<b>Vacant</b>	<b>Female</b>	<b>Males</b>	<b>African</b>	<b>Coloured</b>	<b>Indian</b>	<b>White</b>
<b>Type of Staffing</b>									
Top Management	33	33	0	7	26	20	3	0	3
Senior Management	25	23	2	7	16	16			3
Professionally qualified, experienced specialists and mid-management	102	21	81	10	11	18	0	1	2
Skilled technically, academically qualified and junior management	303	47	256	22	25	42	0	0	5
Semi- skilled and discretionary decision making.	294	192	102	50	142	185	3	0	4
Unskilled and defined decision making	407	335	72	103	232	333	2	0	0
<b>Total</b>	<b>1 164</b>	<b>651</b>	<b>513</b>	<b>199</b>	<b>452</b>	<b>614</b>	<b>7</b>	<b>1</b>	<b>17</b>

<b>Staffing and Budget</b>	<b>Number of Posts</b>	<b>Rand Value</b>
Top Management	33	9 517 323
Senior Management	23	15 338 609
Professionally qualified, experienced specialists and mid-management	21	22 844 156
Skilled technically, academically qualified and junior management	47	15 301 195
Semi- skilled and discretionary decision making	192	22 844 156
Unskilled and defined decision making	335	156 290 070
<b>Total</b>	<b>651</b>	<b>269 963 197</b>

**9. MONTHLY PROJECTIONS OF REVENUE AND EXPENDITURE**

Description R' thousand	2024/2025		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
	Original Budget	Adjusted Budget												
Property Rates	85 836	85 836	7 153	7 153	7 153	7 153	7 153	7 153	7 153	7 153	7 153	7 153	7 153	7 153
Service Charges	304 406	312 406	26 034	26 034	26 034	26 034	26 034	26 034	26 034	26 034	26 034	26 034	26 034	26 034
Investment Revenue	11 454	9 393	783	783	783	783	783	783	783	783	783	783	783	783
Transfers recognized-operational	270 624	270 624	22 552	22 552	22 552	22 552	22 552	22 552	22 552	22 552	22 552	22 552	22 552	22 552
Other Own Revenue	93 180	155 600	12 967	12 967	12 967	12 967	12 967	12 967	12 967	12 967	12 967	12 967	12 967	12 967
<b>Total Revenue (Excluding capital transfers and contribution)</b>	<b>765 500</b>	<b>833 859</b>	<b>69 488</b>	<b>69 488</b>	<b>69 488</b>	<b>69 488</b>	<b>69 488</b>	<b>69 488</b>	<b>69 488</b>	<b>69 488</b>	<b>69 488</b>	<b>69 488</b>	<b>69 488</b>	<b>69 488</b>
Employee Costs	267 542	267 542	22 295	22 295	22 295	22 295	22 295	22 295	22 295	22 295	22 295	22 295	22 295	22 295
Remuneration of Councillors	16 158	16 868	1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406
Depreciation and Asset Impairment	162 863	169 100	14 092	14 092	14 092	14 092	14 092	14 092	14 092	14 092	14 092	14 092	14 092	14 092
Finance Charges	2 550	3 283	274	274	274	274	274	274	274	274	274	274	274	274
Material and Bulk Purchases	185 635	191 913	15 993	15 993	15 993	15 993	15 993	15 993	15 993	15 993	15 993	15 993	15 993	15 993
Transfers and grants	32 159	49 761	4 147	4 147	4 147	4 147	4 147	4 147	4 147	4 147	4 147	4 147	4 147	4 147
Other Expenditure	258 824	335 558	27 963	27 963	27 963	27 963	27 963	27 963	27 963	27 963	27 963	27 963	27 963	27 963
<b>Total Expenditure</b>	<b>925 731</b>	<b>1 034 025</b>	<b>86 169</b>	<b>86 169</b>	<b>86 169</b>	<b>86 169</b>	<b>86 169</b>	<b>86 169</b>	<b>86 169</b>	<b>86 169</b>	<b>86 169</b>	<b>86 169</b>	<b>86 169</b>	<b>86 169</b>
<b>Surplus/Deficit</b>	<b>(160 231)</b>	<b>(200 166)</b>	<b>(16 681)</b>	<b>(16 681)</b>	<b>(16 681)</b>	<b>(16 681)</b>	<b>(16 681)</b>	<b>(16 681)</b>	<b>(16 681)</b>	<b>(16 681)</b>	<b>(16 681)</b>	<b>(16 681)</b>	<b>(16 681)</b>	<b>(16 681)</b>

**ANNEXURE A-ADJUSTMENT BUDGET 2024/2025**

# SETSOTO LOCAL MUNICIPALITY



## MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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## **Adjustment Budget**

### **Mayor's Report**

*The Executive Mayors report will be handed out during the Budget meeting.*

### **Purpose of the Report**

The purpose of this report is to table in Council the Adjustment budget for the 2024/25 financial year to Council for approval in terms of Section 28 of the MFMA. The adjustment budget emanates from the mid-year performance assessment as per Section 72 of the MFMA.

The adjustment will:

- adjust the revenue and expenditure estimates downwards where there is material under-collection of revenue during the in year;
- appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programs already budgeted for;
- authorize the utilization of projected savings in one vote towards spending under another vote; and
- correct any errors in the annual budget;

### **Legislative Background**

Section 72 of the MFMA stating that *“the accounting officer of a municipality must by 25 January each year, assess the performance of the municipality during the first half of the financial year, taking into account:*

- *The monthly statements referred to in section 71 for the first half of the financial year;*
- *The municipality’s service delivery performance during the first half of the financial year, and the service delivery targets, and performance indicators set in the service delivery and budget implementation plan;*
- *The past year’s annual report and progress on resolving problems identified in the annual report; and*
- *The performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities”.*
- *Furthermore, “the accounting officer must, as part of the review, make recommendations as to whether an adjustments budget is necessary; and recommend revised projections for revenue and expenditure to the extent that it may be necessary”.*

The mid-year performance assessment review was tabled in Council on 31 January 2025 and Council approved its recommendations.

On the 12 February 2025, Provincial Treasury as part of its oversight role as per section 5 of the MFMA organised the mid-year budget bilateral where it invited, National Treasury, Provincial COGTA and SARS. The purpose of bilateral was to provide a high-level overview of the municipality’s performance for the first 6 months of the 2024/25 financial year on compliance, financial performance and challenges. Recommendations made through the bilateral meeting have been considered when preparing the adjustment budget.

## Summary of Operating Revenue Excluding Capital Transfers

### Setsotho Local Municipality - Table B4 Adjustments Budget Financial Performance (Revenue and Expenditure) - June

Description	Ref	Budget Year 2024/25								Budget Year +1	Budget Year +2	
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt. E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Figures in Rand thousand												
<b>Revenue</b>												
<b>Exchange revenue</b>												
Service charges - Electricity		128,116	-	-	-	-	-	-	-	128,116	134,522	141,248
Service charges - Water		75,069	-	-	-	-	-	8,000	8,000	83,069	78,822	82,763
Service charges - Waste water management		43,116	-	-	-	-	-	-	-	43,116	45,272	47,536
Service charges - Waste management		58,105	-	-	-	-	-	-	-	58,105	61,011	64,061
Sale of goods and rendering of services		2,142	-	-	-	-	-	471	471	2,613	2,249	2,361
Interest earned from receivables		50,000	-	-	-	-	-	43,882	43,882	93,882	52,500	55,125
Interest earned from current and non current assets		11,454	-	-	-	-	-	(2,061)	(2,061)	9,393	12,027	12,628
Dividends		85	-	-	-	-	-	-	-	85	89	94
Rent on land		1,754	-	-	-	-	-	163	163	1,917	1,841	1,933
Rental from fixed assets		114	-	-	-	-	-	3	3	117	120	126
Operational revenue		563	-	-	-	-	-	195	195	758	591	620
		<b>370,518</b>	-	-	-	-	-	<b>50,653</b>	<b>50,653</b>	<b>421,171</b>	<b>389,044</b>	<b>408,495</b>
<b>Non-exchange revenue</b>												
Property rates		85,836	-	-	-	-	-	-	-	85,836	90,128	94,634
Fines, penalties and forfeits		315	-	-	-	-	-	(215)	(215)	100	331	347
Licences or permits		132	-	-	-	-	-	(112)	(112)	20	139	146
Transfer and subsidies - Operational		270,624	-	-	-	-	-	-	-	270,624	284,155	298,363
Interest		-	-	-	-	-	-	18,033	18,033	18,033	-	-
Operational revenue		5,891	-	-	-	-	-	-	-	5,891	6,185	6,494
Gains on disposal of assets		184	-	-	-	-	-	-	-	184	194	203
Other gains		32,000	-	-	-	-	-	-	-	32,000	33,600	35,280
		<b>394,982</b>	-	-	-	-	-	<b>17,706</b>	<b>17,706</b>	<b>412,688</b>	<b>414,732</b>	<b>435,467</b>
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>765,500</b>	-	-	-	-	-	<b>68,359</b>	<b>68,359</b>	<b>833,859</b>	<b>803,776</b>	<b>843,962</b>

The total revenue excluding capital transfers and contributions increased from R765.5 million in the original budget to R 833.9 million in the adjustment budget. The increase amount to R68.3 million or 8%.

The increase can be attributed to water service charges and interest on receivables. During the financial year the municipality replaced inactive water meters and opened new accounts in the newly established township in Moemaneng and Matwabeng. These contributed to an increase water billed.

Another contributing factor was interest from receivables, when assessing the performance of the first half of the financial year it was discovered that interest earned from receivables' performance was higher than it was anticipated in the original budget, therefore it needs to be adjusted upward to R93.9 million [by 47%] from R50 million. On the other hand, interest from non-exchange revenue mainly property rates were adjusted to R18 million.

Revenue from interest earned from current and non-current assets, fines and licences or permits was adjusted downwards, this was mainly because of the observed under performance in the first half of the financial year.

## Summary of Operating Expenditure by Type

**Setsotho Local Municipality - Table B4 Adjustments Budget Financial Performance (Revenue and Expenditure) - June**

Description	Ref	Budget Year 2024/25								Budget	Budget	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Year +1 2025/26	Year +2 2026/27
Figures in Rand thousand		A	A1	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget
<b>Expenditure</b>												
Employee related costs		267,542	-	-	-	-	-	-	-	267,542	280,923	294,972
Remuneration of councillors		16,158	-	-	-	-	-	710	710	16,868	16,966	17,814
Bulk purchases - electricity		139,377	-	-	-	-	-	-	-	139,377	146,346	153,664
Inventory consumed		46,258	-	-	-	-	-	6,278	6,278	52,536	48,571	51,000
Debt impairment		93,089	-	-	-	-	-	43,894	43,894	136,983	97,744	102,631
Depreciation and amortisation		162,863	-	-	-	-	-	-	6,237	169,100	171,006	179,557
Interest		2,550	-	-	-	-	-	733	733	3,283	2,678	2,811
Contracted services		35,658	-	-	-	-	-	23,069	23,069	58,727	37,442	39,314
Transfer and subsidies		32,159	-	-	-	-	-	17,602	17,602	49,761	33,767	35,456
Irrecoverable debts written off		58,000	-	-	-	-	-	-	-	58,000	60,900	63,945
Operational costs		72,077	-	-	-	-	-	9,771	9,771	81,848	75,681	79,467
<b>Total Expenditure</b>		<b>925,731</b>	-	-	-	-	-	<b>102,057</b>	<b>108,294</b>	<b>1,034,025</b>	<b>972,024</b>	<b>1,020,631</b>
<b>(Deficit)/Surplus</b>		<b>(160,231)</b>	-	-	-	-	-	<b>(33,698)</b>	<b>(39,935)</b>	<b>(200,166)</b>	<b>(168,248)</b>	<b>(176,669)</b>
Transfers and subsidies - capital (monetary allocations)		218,681	-	-	-	-	-	218,681	218,681	218,681	229,615	241,096
<b>Surplus/(Deficit) for the year</b>		<b>58,450</b>	-	-	-	-	-	<b>184,983</b>	<b>178,746</b>	<b>18,515</b>	<b>61,367</b>	<b>64,427</b>

The operating expenditure increased from R925,7 million in the original budget to R1.0 billion in the adjustment budget, an increase amount to R108.2 million or 10%.

Employee related costs remained unchanged this was as a result that the performance during the first half of the financial year was still in line even after considering the implementation of the salary increases and the implementation of the newly adopted organisational structure, however Remuneration of Councillors increased by R710 thousands or 4%.

Bulk purchases and irrecoverable debts written off also remained unchanged.

Debt impairment, depreciation and amortisation and transfers and subsidies were increased with R43.9 million, R6.2 million and R17.6 million respectively. These increases were done in other to implement inputs received from the Provincial Treasury

Contracted services were increased by R23 million to R58.7 million. This was mainly due to the appointment of new panel of security services that conforms with the Occupational Health and Safety Act together with PSIRA. The other

contributing factor was the appointment of a service provider for the printing machines through the Transversal tender.

Operational costs also increased with R9.7 million to R81.8 million. It should be noted that even though there is an increase in operational expenditure the municipality is doing its best to control spending on non-essential items by enforcing the cost containment measures.

## Summary of Revenue and Expenditure by Vote

### Setsotho Local Municipality - Table B3 Adjustments Budget Financial Performance (Revenue and Expenditure by Municipal Vote) - June

Vote Description	Ref	Budget Year 2024/25								Budget	Budget	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
Figures in Rand thousand		A	A1	B	C	D	E	F	G	H	2025/26	2026/27
<b>Revenue by Vote</b>												
Vote 1 - Executive and Council		8,106	-	-	-	-	-	311	311	8,417	8,511	8,937
Vote 2 - Municipal Manager		132	-	-	-	-	-	(112)	(112)	20	139	146
Vote 3 - Finance		115,070	-	-	-	-	-	18,811	18,811	133,881	120,824	126,865
Vote 4 - Administration and Support		324	-	-	-	-	-	(76)	(76)	248	341	358
Vote 5 - Development Planning Social Security		99,373	-	-	-	-	-	13,566	13,566	112,939	104,342	109,559
Vote 6 - Technical Services		761,175	-	-	-	-	-	35,860	35,860	797,035	799,234	839,197
<b>Total Revenue by Vote</b>		<b>984,180</b>	-	-	-	-	-	<b>68,360</b>	<b>68,360</b>	<b>1,052,540</b>	<b>1,033,391</b>	<b>1,085,062</b>
<b>Expenditure by Vote</b>												
Vote 1 - Executive and Council		63,221	-	-	-	-	-	15,380	15,380	78,601	66,382	69,702
Vote 2 - Municipal Manager		24,977	-	-	-	-	-	1,831	1,831	26,808	26,226	27,538
Vote 3 - Finance		59,833	-	-	-	-	-	7,601	7,601	67,434	62,826	65,967
Vote 4 - Administration and Support		42,548	-	-	-	-	-	1,911	1,911	44,459	44,676	46,910
Vote 5 - Development Planning Social Security		134,839	-	-	-	-	-	42,752	42,752	177,591	141,582	148,661
Vote 6 - Technical Services		600,314	-	-	-	-	-	38,819	38,819	639,133	630,331	661,851
<b>Total Expenditure by Vote</b>		<b>925,732</b>	-	-	-	-	-	<b>108,294</b>	<b>108,294</b>	<b>1,034,026</b>	<b>972,023</b>	<b>1,020,629</b>
<b>(Deficit)/Surplus for the year</b>		<b>58,448</b>	-	-	-	-	-	<b>(39,934)</b>	<b>(39,934)</b>	<b>18,514</b>	<b>61,368</b>	<b>64,433</b>

The above table depicts the revenue by vote including capital transfers and subsidies and expenditure by vote. The increase in revenue is mainly on the operating revenue since there were no additional transfers and subsidies received and roll-overs of capital grants.

The adjustment budget appropriate funds mainly in service delivery votes such as Technical services and Development Planning and Social Security, the two votes takes approximately 79% of the appropriated expenditure budget whilst the supporting votes shares 21%.

# Capital Budget

## Setso Local Municipality - Table B5 Adjustments Budget Capital Expenditure by Vote, Functional Classification and Funding - June

Description	Ref	Budget Year 2024/25								Budget	Budget	
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt. E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Year +1 2025/26	Year +2 2026/27
Figures in Rand thousand												
<b>Capital expenditure - Vote</b>												
<b>Single-year expenditure to be appropriated</b>												
Vote 1 - Executive and Council		-	-	-	-	-	-	140	140	140	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	742	742	742	-	-
Vote 3 - Finance		435	-	-	-	-	-	(38)	(38)	397	457	480
Vote 4 - Administration and Support		-	-	-	-	-	-	235	235	235	-	-
Vote 5 - Development Planning		4,406	-	-	-	-	-	10,280	10,280	14,686	4,627	4,858
Social Security		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		226,925	-	-	-	-	-	861	861	227,786	238,271	250,185
<b>Capital single-year expenditure sub-total</b>		<b>231,766</b>	-	-	-	-	-	<b>12,220</b>	<b>12,220</b>	<b>243,986</b>	<b>243,355</b>	<b>255,523</b>
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>												
Executive and council		-	-	-	-	-	-	432	432	432	-	-
Finance and administration		485	-	-	-	-	-	4,222	4,222	4,707	509	535
		<b>485</b>	-	-	-	-	-	<b>4,654</b>	<b>4,654</b>	<b>5,139</b>	<b>509</b>	<b>535</b>
<b>Community and public safety</b>												
Sport and recreation		1,306	-	-	-	-	-	6,633	6,633	7,939	1,371	1,440
Housing		-	-	-	-	-	-	220	220	220	-	-
		<b>1,306</b>	-	-	-	-	-	<b>6,853</b>	<b>6,853</b>	<b>8,159</b>	<b>1,371</b>	<b>1,440</b>
<b>Economic and environmental services</b>												
Road transport		47,485	-	-	-	-	-	(9,027)	(9,027)	38,458	49,859	52,352
<b>Trading services</b>												
Energy sources		11,481	-	-	-	-	-	9,642	9,642	21,123	12,055	12,658
Water management		57,951	-	-	-	-	-	53,726	53,726	111,677	60,849	63,891
Waste water management		110,008	-	-	-	-	-	(53,700)	(53,700)	56,308	115,508	121,284
Waste management		3,050	-	-	-	-	-	72	72	3,122	3,203	3,363
		<b>182,490</b>	-	-	-	-	-	<b>9,740</b>	<b>9,740</b>	<b>192,230</b>	<b>191,615</b>	<b>201,196</b>
<b>Total Capital Expenditure - Functional</b>		<b>231,766</b>	-	-	-	-	-	<b>12,220</b>	<b>12,220</b>	<b>243,986</b>	<b>243,354</b>	<b>255,523</b>
<b>Funded by:</b>												
National Government		218,681	-	-	-	-	-	-	-	218,681	229,615	241,096
Borrowing		5,300	-	-	-	-	-	-	-	5,300	5,565	5,843
Internally generated funds		7,785	-	-	-	-	-	8,080	8,080	15,865	8,174	8,583
		<b>13,085</b>	-	-	-	-	-	<b>8,080</b>	<b>8,080</b>	<b>21,165</b>	<b>13,739</b>	<b>14,426</b>
<b>Total capital funding</b>		<b>231,766</b>	-	-	-	-	-	<b>8,080</b>	<b>8,080</b>	<b>239,846</b>	<b>243,354</b>	<b>255,522</b>

The capital budget increased from R231.8 million in the original budget to R244 million in the adjusted budget. Trading services takes 79% of the appropriated capital expenditure budget followed by economic and environmental services with 16% appropriation.

### Funding credibility on cash flow

The importance of tabling funded budgets is highlighted in the MFMA and its Circulars as one of the game changers in local government to ensure financial sustainability.

To determine a realistic and credible budget the following calculation was made:

<b>Funding Calculation</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>765 500</b>	<b>833 859</b>
Debt impairment	-93 089	-136 983
Transfers and subsidies	-32 159	-49 761
<b>Cash Generated Revenue</b>	<b>640 252</b>	<b>647 115</b>
<b>Total Expenditure</b>	<b>925 731</b>	<b>1 034 025</b>
Debt impairment	-93 089	-136 983
Depreciation and amortisation	-162 863	-169 100
Transfers and subsidies	-32 159	-49 761
Irrecoverable debts written off	-58 000	-58 000
<b>Cash Expenditure</b>	<b>579 620</b>	<b>620 181</b>
<b>Cash Surplus/(Shortfall)</b>	<b>60 632</b>	<b>26 934</b>
<b>Total Surplus/(Deficit)</b>	<b>-160 231</b>	<b>-200 166</b>

With the necessary financial discipline, the municipality will be able to maintain the basic service delivery.

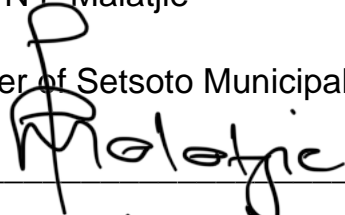
## Municipal manager's quality certificate

I, N F Malatjie, Municipal Manager of Setsoto Local Municipality, hereby certify that the adjusted budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Mrs. N F Malatjie

Municipal manager of Setsoto Municipality (FS191)

Signature



Date

24/02/2025